

ADA COUNTY IDAHO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDING SEPTEMBER 30, 2020

ADA COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

PHIL MCGRANE, AUDITOR

Trent Tripple, Chief Deputy

Kathleen Graves, Controller

Prepared by Accounting Department

Ada County
Comprehensive Annual Financial Report
For the Year Ended September 30, 2020

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INTRODUCTORY SECTION



Phil McGrane, JD, MPA
Clerk of the District Court

Trent Tripple
Chief Deputy

200 W Front Street, Boise, Idaho 83702 Phone (208) 287-6879 Fax (208) 287-6909

January 29, 2021

Dear Ada County Citizens,

As your Clerk, my mission is to serve our community in a way that builds trust in government. This begins by making the County's business, in particular our finances, transparent and accessible to you, the public. At the conclusion of each fiscal year, we issue a Comprehensive Annual Financial Report (CAFR), which details the County's revenues, expenditures, assets and liabilities. By state law, local governments must submit a complete set of financial statements to the State of Idaho's legislative council.

This report has been prepared using generally accepted accounting principles (GAAP) and Eide Bailly LLP, a firm of licensed public accountants, has audited the contents for the fiscal year that ended September 30, 2020. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2020 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the Financial Section of this report.

The independent audit of the County's financial statements was part of a broader, federally mandated "Single Audit" designed to meet the specific requirements of federal grantor agencies. The additional standards applied to the Single Audit require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and requirements involving the administration of federal awards.

Our aim is to provide a full picture of the County's finances and illuminate the process in which the County manages taxpayer funds and other resources. The CAFR, along with the County's Annual Budget, is central to understanding the County's financial opportunities and challenges. This report presents a breakdown of each fund and compares the budget to actual expenses.

As management of the financial arm of the county, we assume full responsibility for the report and its contents. We use a comprehensive internal control framework to protect County assets from loss, theft, or misuse. Though we have a high confidence in our internal controls and our abidance by GAAP, we realize we cannot eliminate the possibility that the financial statements will be free from material errors. However, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The independent auditor's report is included as the first component of the Financial Section. Management's Discussion and Analysis (MD&A), follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. The report includes financial data for all County funds. Additionally, the financial report also includes the Avimor Community Infrastructure District, which is a blended component unit due to its close relationship with the County. This letter of transmittal serves as a complement to MD&A and should be read in conjunction with it.

Profile of Ada County

Ada County is the most populous county in Idaho and home to the Idaho State Capitol. The most recently released estimated population (for 2019) is 481,587, which reflects a 22.7% change since the 2010 census. The County is governed by a three-member elected county commission that sets the county budget and priorities. Other elected offices in the County are Assessor, Clerk of the District Court, Coroner, Prosecutor, Sheriff and Treasurer.

The County provides a wide range of services and general governmental functions, including: police protection, prosecution and defense services, emergency disaster preparedness, general administrative services, court services, election services, property assessment and tax collections, code enforcement, parks and recreation, and health and welfare. In addition, emergency medical services, sanitation, fair activities, and billing services operate as enterprise funds, in which operating expenses are covered by user charges. Ada County Highway District, a separately governed and distinct taxing district, owns and maintains the streets and sidewalks in the County.

The annual budget serves as the foundation for Ada County's financial planning and success. Following statutory guidelines, the County adopts annual appropriated budgets for General, Special Revenue, Capital Project, Debt Service and Enterprise Funds. All appropriated budgets for Governmental and Proprietary Funds are adopted on a non-GAAP cash basis.

Prior to the third Monday in May, each elected official or department head submits a proposed operating budget for the fiscal year beginning October 1 to the Auditor's Office. On or before the first Monday in August, we send the proposed budget to the County Commissioners for review and tentative approval. The County conducts public budget hearings by the Tuesday after Labor Day, and, upon conclusion, the County Commissioners legally adopt the budget. Expenditures for the coming fiscal year must fall within the appropriations set by the Commissioners.

The budget system is integrated with the County's accounting system to ensure that the day-to-day financials align with the broader budget. The level of budgetary control (level at which expenditures may not legally exceed the appropriations) is established by the personnel services and other charges and services (including capital outlay) within the department and fund. The budgetary process is described in more detail in *Notes to Required Supplementary Information*, beginning on page 71.

This report provides a breakdown of each fund and compares the budget to actual expenses. For the general fund and the charities and welfare fund, this comparison is shown on pages 66-70 as part of the *Required Supplementary Information* for the governmental funds. For other governmental funds with appropriated annual budgets, this comparison is presented in the "*Combining and Individual Fund Statements and Schedules*" subsection of this report, which starts on page 75.

In an effort to provide greater transparency and public access to the County's budget, my office developed the County Budget Explorer, an online interactive budget tool available on our website. The Budget Explorer earned the GFOA Award for Excellence for its innovative approach to presenting the budget and making it accessible to citizens. The tool provides everything from a high-level overview of the budget and budget process down to line item detail and comparison with previous years' budget data. To explore our budget and learn more visit: <https://adacounty.id.gov/clerk/budget-finance/budget-explorer/>.

Factors Affecting Financial Condition

The information presented in the financial statements is best understood when it is considered from the broader perspective of the local economic environment within which the County operates.

Local economy: The County's diverse economy helped to soften the impact of the global downturn brought on by the coronavirus pandemic and subsequent restrictions. Ada County is the home to the world headquarters of major corporations such as J.R. Simplot, IDACORP, MWI Animal Health, WinCo and Micron Technology. Advanced technology, production, education, healthcare, government, military, professional services, construction, wood products, food processing and distribution, agriculture, tourism, small manufacturing and retail establishments also supply employment for the area, as well as a stable financial base for the local economy. Inc. Magazine recognized fifteen Ada County companies this year as being among the 5,000 fastest growing in the country. The local company Maverick Media Ventures is the top ranked Ada County company at 622.

Two regional hospitals are located in the County, with multiple facilities and extensive associated medical services. Ada County is also home to Boise State University, the largest university in Idaho. Additionally, Ada County is the epicenter of governmental facilities in Idaho. Federal, state and local municipalities make up significant portions of the County's market value but are exempt from ad valorem taxation under Idaho Code. Healthcare, education and government have all experienced a rise in demand for services, which has led to an increase in new job creation.

Following national trends, the unemployment rate in Ada County spiked in April 2020 to a record high of 12.2 percent. As of September 30, 2020, the County's non-seasonal unemployment rate was 5.9 percent; which is above the state average of 5.6 percent but under the national unemployment rate of 7.7 percent.

Despite the downturn, Ada County continues to have one of the fastest growing populations in the nation with a coinciding increase in land development. Apartment complexes, condominium developments and new neighborhoods are planned or under construction across Ada County. Three such developments are under construction within walking distance of the Ada County Courthouse. Meridian continues to grow at an astonishing rate. It is the second largest city in Ada County and the State of Idaho.

Continued growth is responsible for a robust real estate market, despite the downturn. The average number of days on the market for residential properties has decreased to 26 days according to IMLS, a decrease of 23.5% from September 2019. Demand continues to outpace supply, pushing up the median home to \$409,945. The number of newly constructed home sales continues to rise from 3,487 in fiscal year 2019 to 3,958 in fiscal year 2020.

Long-term financial planning: The County takes a conservative approach to budgeting and operates under the requirement that revenues must cover expenses. For fiscal year 20, the County levied a 3% increase on base property taxes, as well as taxes related to growth through new construction, and an additional \$4.5M to support long term capital improvements as outlined in the County's master facilities plan. The County funded 6 new positions within departments' base budgets and 56 were approved as 'supplemental requests'.

Financial policies: The County receives most of its revenue (property tax) after the first quarter of the fiscal year. The gap between the start of the fiscal year in October and the receipt of tax monies makes it necessary for the County to reserve three and a half months' worth of expenses, which are exempt from budgeting. However, some funds collect enough revenue in the first quarter that a reservation is not necessary. We evaluate this policy annually against every budgeted fund.

Capital projects must be funded in advance before the County will negotiate a contract; as a result, certain funds must increase their fund balance.

The County maintains a Minimum Fund Balance Policy to guard against unforeseen expenses and situations. A risk allowance of \$21.3 million of operating revenue is kept on hand in the General Fund, also known as budget stabilization. The General Fund budget stabilization reserve at the end of fiscal 2020 was fully funded with \$32.5 million left for the government to use for future capital projects. Ada County will be using \$12.9 million of its fund balance to support the fiscal year 2021 budget.

Major initiatives: *Additional Driver's License Location* – With hours of long wait times and maxed out capacity, the demands on the single driver's license location in the County are a reflection of rapid growth. In 2020, the County secured a location for a second driver's license location, and funding for lease and staffing has been earmarked for FY2021. Twelve supplemental positions were approved during the budget process for the new driver's license location.

Drug Court Facility – In FY16, the BOCC approved a Drug Court Fund project for the purchase of a new Drug Court Treatment facility. As problem-solving courts have become more widely used, the Ada County Drug Court Treatment Center facility at the Benjamin Campus was no longer adequate. To facilitate expansion of the program, in FY20 the county purchased a new building for Drug Court Treatment. The new facility is scheduled to be renovated and occupied during FY21.

Payroll/Time Management – The County has relied on a homegrown payroll system to manage payroll for its employees for the past twenty years. This system will soon be replaced by a fully functioning, third party produced Human Resources Information System (HRIS) to include human resource management, benefits, time management and payroll. Development and an implementation plan for the new systems took place throughout FY20. The transition to the new software is on schedule to take place at the beginning of the calendar year during FY21. This implementation will modernize these functions and address the risks of the aging systems currently in place.

Coroner Facility – The Coroner's Office operates out of a facility built in the 1950's. The building that operates as a morgue was originally designed to be a storage warehouse. The facility's inadequacies are a severe hindrance to the operation of the Coroner's office. Space in the facility is diminishing, it is not ADA compliant and does not provide the necessary space for citizens to view loved ones and grieve. In 2020 the County purchased land for the construction of the new facility. The County also expanded morgue capacity with an enlarged cooler/freezer and refrigerated trailer.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ada County for its

comprehensive annual financial report for the fiscal year ended September 30, 2020. This was the thirty-second consecutive year that that we have achieved this prestigious award. To receive a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

This report is the product of a team effort by the County Auditor's accounting department. We appreciate their professionalism and commitment to the highest standards of financial reporting. Their dedication to excellence over the past thirty-two years is evident in their work.

Sincerely,



Phil McGrane
Clerk of the District Court
Ex officio Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Ada County
Idaho**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morill

Executive Director/CEO

ADA COUNTY, IDAHO
ELECTED COUNTY OFFICIALS AND DEPARTMENT DIRECTORS
SEPTEMBER 30, 2020

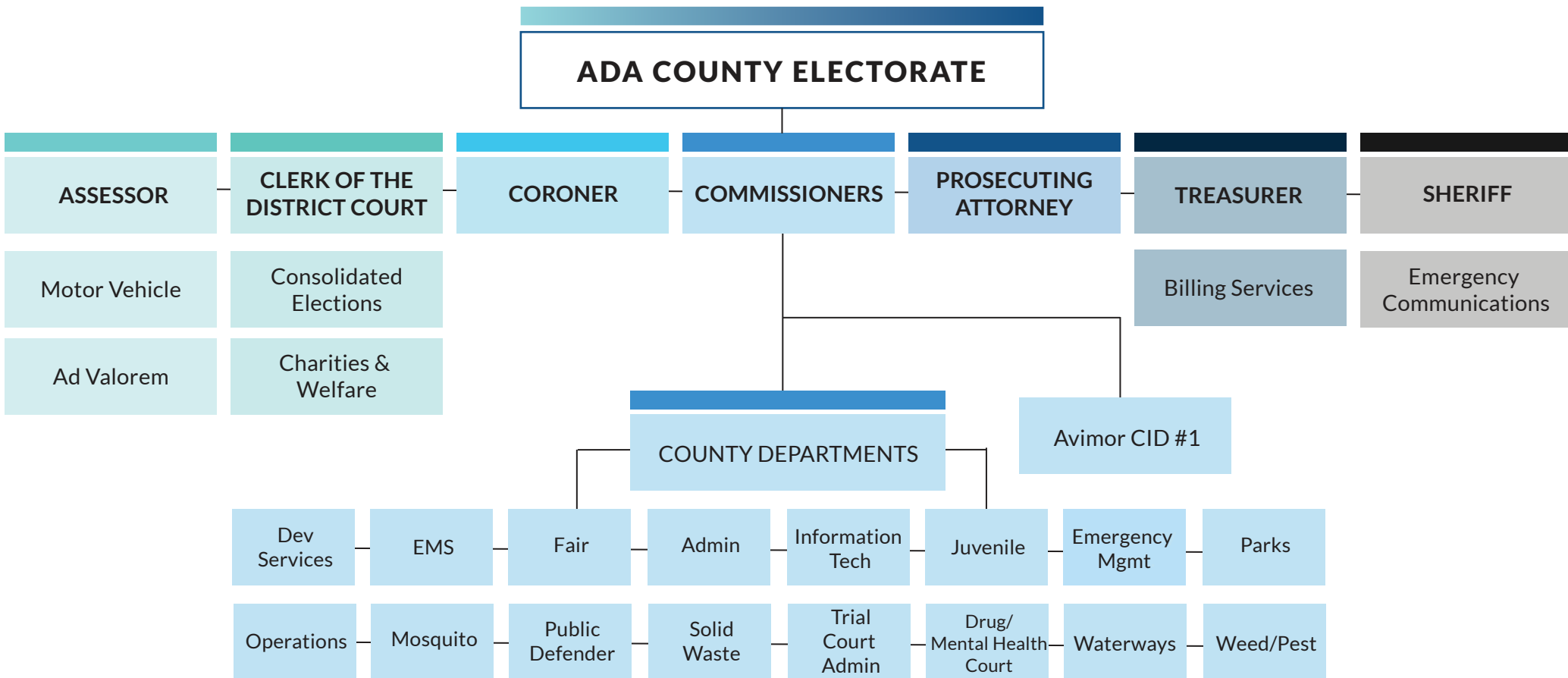
ELECTED COUNTY OFFICIALS

COMMISSIONER - FIRST DISTRICT-----	Diana Lachiondo
COMMISSIONER - SECOND DISTRICT-----	Patrick Malloy
COMMISSIONER - THIRD DISTRICT -----	Kendra Kenyon, Chair
ASSESSOR-----	Robert H. McQuade
CLERK/AUDITOR/RECORDER -----	Phil McGrane
CORONER-----	Dotti J. Owens
PROSECUTING ATTORNEY -----	Jan M. Bennetts
SHERIFF -----	Stephen Bartlett
TREASURER-----	Elizabeth A. Mahn

DEPARTMENT DIRECTORS

Charities and Welfare -----	Phil McGrane
Information Technology-----	Stephen G. O'Meara
Development Services - Building and Zoning -----	Richard Beck
District Court-----	Sandra Barrios
Emergency Medical Services (EMS) -----	Shawn Rayne
Emergency Management-----	Joe Lombardo
Juvenile -----	Dawn Burns
Operations-----	Jess Asla
Public Defender-----	Anthony R. Geddes
Administration -----	Diana Lachiondo, Liaison
Parks and Recreation/Waterways -----	Scott C. Koberg
Solid Waste Management-----	Jess Asla
Weed/Pest/Mosquito-----	Adam Schroeder
Western Idaho Fair-----	Robert A. Batista

ADA COUNTY, IDAHO ORGANIZATIONAL CHART



ADA COUNTY, IDAHO
CLASSIFICATION OF FUNDS

Category	Type	Name
GOVERNMENTAL	General	Consisting of departments: Clerk of the District Court, Sheriff, Treasurer, Assessor, Prosecutor, Juvenile, Motor Vehicle, Operations, Coroner, Information Technology, Development Services, Administration, Public Defender and General
	Special Revenue	Charities and Welfare Public Health Weed Control Pest Extermination Parks and Recreation Ad Valorem Court Monitoring District Court Drug/Mental Health Court County Court Facilities Waterways Emergency Communication Emergency Management Veterans Memorial Mosquito Abatement Consolidated Elections
	Capital Projects	Capital Projects Parking Facilities Coroners Facility Jail Expansion Administration Building
	Debt Service	Avimor Community Infrastructure District No. 1
PROPRIETARY	Enterprise	Emergency Medical Services Solid Waste Management Western Idaho Fair Billing Services
	Internal Service	Self Funded Health Insurance Liability Insurance
FIDUCIARY	Agency	State of Idaho Special Taxing Districts Unapportioned Account Court Suspense Restitution Accounts Sheriff's Account Board of Community Guardians

FINANCIAL SECTION



Independent Auditor's Report

To the Board of Commissioners
Ada County, Idaho
Boise, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada county, Idaho (the County), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2020, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of employer's share of net pension liability – PERSI, and schedule of employer contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods or preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, the non-major governmental funds combining financial statements, budget and actual comparisons for governmental funds other than the general and major special revenue funds, internal service funds combining financial statements, agency funds combining financial statements, and schedule of expenditures of federal awards, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The non-major governmental funds combining financial statements, budget and actual comparisons for governmental funds other than the general and major special revenue funds, internal service funds combining financial statements, agency funds combining financial statements, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the non-major governmental funds combining financial statements, budget and actual comparisons for governmental funds other than the general and major special revenue funds, internal service funds

combining financial statements, agency funds combining financial statements, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 29, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit conducted in accordance with *Government Auditing Standards* in considering Ada County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho
January 29, 2021

Management's Discussion and Analysis

As management of Ada County, we offer readers of Ada County's financial statements this narrative overview and analysis of the financial activities of Ada County for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

Financial Highlights

- The financial effects of the coronavirus (COVID-19) pandemic were not material to the County. The assets and deferred outflows of Ada County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$325,951,135 (*net position*). Of this amount, \$112,959,536 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$15,834,343; \$270,578 less than the prior year. Revenue and expense increased \$26.7M and \$27M, respectively. The largest increase to revenues was property taxes of \$14.2M due to the County taking the new construction roll, the 3% increase in base as allowed by law and \$4.5M in foregone tax. Operating grants and contributions increased by \$10.7M due the Governor's Public Safety Grant Initiative (GPSGI) for \$7.8M related to qualifying public safety personnel costs from March through September, \$1.6M in Coronavirus Aid, Relief & Economic Security (CARES) Act for expenditures related to COVID-19 and finally \$1.3M from the Idaho State Public Defense Commission. Other taxes including sales, revenue sharing and liquor, increased by \$2.1 M, while interest decreased \$1.7M due to unprecedented low interest rates. General government and public safety expenses each increased \$15.2M and \$11.8M, respectively. There were 41 new positions added to general government at a cost of \$3.1M, as well as a 1% COLA and 2% merit which equated to an additional \$1.3M. There was an increase in pension expense of \$5.6M related to the County's share of the Public Employees Retirement System of Idaho (PERSI) liability, in addition to an increase in operating expenses for elections and general related to COVID-19 of \$2.4M and the purchase of a new treatment center for \$2M for drug/mental health court. Public safety increased by 19 positions at a cost of \$1.2M, the COLA/merit equated to \$1.6M while pension expense increased \$7M.
- As of the close of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$162,651,703, which is an increase of \$26,592,531 in comparison with the prior year. Of that total \$88,566,075 is unassigned in the general fund; however according to Ada County's financial policies \$34.7M is required to cover the first three and a half months of operating expenses before property taxes are received in mid-January. In addition, \$21.3M should be reserved to meet our minimum fund balance policy also known as budget stabilization, with the remaining \$32.5M available for future capital investments.

Ada County

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Ada County's basic financial statements. Ada County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Ada County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Ada County's assets, deferred outflows as well as liabilities and deferred inflows. The difference between assets, deferred outflows and liabilities and deferred inflows is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Ada County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected delinquent taxes and earned but unused vacation leave).

Both government-wide financial statements mentioned above represent functions within Ada County. These functions can be organized into *governmental activities* and *business-type activities*. The governmental activities are principally supported by taxes and intergovernmental revenues and include general government, public safety, sanitation, health and welfare, recreational and cultural activities and community infrastructure with the addition of the Avimor Community Infrastructure District No.1. This is a separate legal infrastructure district. However, due to the nature of the relationship between the County and the District, the assets, liabilities, deferred inflows and outflows, revenue and expenditures of this entity have met the requirements for a blended component unit presentation. The business-type activities of Ada County include emergency medical services, solid waste management, county fair and billing services and are intended to recover all or a significant portion of their costs through user fees and charges.

The government-wide financial statements of Ada County, which include all legally and financially accountable units (known as the *primary government*), can be found on pages 26-27 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Ada County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Ada County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Ada County

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Ada County maintains nineteen individual governmental funds. The general fund and charities and welfare, which are considered to be major funds, are presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. Data from the other seventeen governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

Ada County adopts an annual appropriated budget for all funds except internal service funds and fiduciary funds. Budgetary comparison schedules have been provided for the funds to demonstrate compliance with this budget.

The basic governmental fund descriptions and financial statements can be found on pages 28-32 of this report.

Proprietary funds. Ada County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Ada County uses enterprise funds for its emergency medical services, solid waste management, Western Idaho Fair, and billing services functions. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among Ada County's various functions. Ada County uses internal service funds for its self-health insurance and liability insurance. Because both of these internal service funds predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

The proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. They provide separate information for emergency medical services, solid waste management, and the Western Idaho Fair, all of which are presented as major funds. Billing services, which is presented as a non-major fund, is included for year-to-year consistency.

Ada County

Both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund descriptions and financial statements can be found on pages 33-37 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are not available to support Ada County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statement can be found on page 39 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements, preceded by an index, can be found on pages 41-65 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, which can be found on pages 66-74. The combining, and individual fund statements and schedules for non-major governmental funds, internal service funds, and fiduciary funds, are presented immediately following the required supplementary information on pages 75-107 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Ada County, assets and deferred outflows exceeded liabilities and deferred inflows by \$325,951,135 at the close of the most recent fiscal year. The largest portion of Ada County's net position (58.3%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Additionally, 7% of Ada County's net position are resources subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$112,959,536) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Ada County is able to report positive balances in all three categories of net position, for both the government as a whole and its governmental and business-type activities. The same situation held true for the prior fiscal year.

Ada County

Ada County's Net Position

	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 333,638,607	\$ 316,982,808	\$ 63,559,455	\$ 58,462,967	\$ 397,198,062	\$ 375,445,775
Capital assets	126,631,610	126,020,160	68,616,721	62,373,167	195,248,331	188,393,327
Total assets	460,270,217	443,002,968	132,176,176	120,836,134	592,446,393	563,839,102
Deferred Outflows	21,330,690	10,904,388	2,053,310	750,300	23,384,000	11,654,688
Long-term liabilities outstanding	90,862,546	51,899,450	37,096,260	28,690,004	127,958,806	80,589,454
Other liabilities	15,956,511	15,400,128	3,894,337	3,350,487	19,850,848	18,750,615
Total liabilities	106,819,057	67,299,578	40,990,597	32,040,491	147,809,654	99,340,069
Deferred Inflows	134,713,733	158,026,971	7,355,871	8,009,958	142,069,604	166,036,929
Net position						
Net investment in capital assets	126,269,879	124,812,980	63,766,196	62,373,167	190,036,075	187,186,147
Restricted	22,955,524	21,555,549	-	-	22,955,524	21,555,549
Unrestricted	90,842,714	82,212,278	22,116,822	19,162,818	112,959,536	101,375,096
Total net position	\$ 240,068,117	\$ 228,580,807	\$ 85,883,018	\$ 81,535,985	\$ 325,951,135	\$ 310,116,792

The County's business-type activities reported an overall increase of \$2,954,004 in unrestricted net position. The solid waste management fund had an increase of \$4,194,889 due to an increase in revenue and a decrease in closure post-closure expenses. Even though expenses were slightly higher than revenue for the billing services fund, an increase of \$174,819 was still achieved. The addition of capital assets increased the investment in capital assets for the emergency medical fund which caused a decrease of \$273,985 in unrestricted even though revenues were slightly higher than expenses. The Western Idaho Fair fund decreased \$1,019,474 due to cancellation of events and the annual fair due to COVID-19 restrictions. There was also a decrease in internal balances related to business-type activities of \$122,245 for the year.

During the current year, the government's overall net position increased by \$15,834,343. The County's business-type activities experienced an increase of \$4,347,033 due mainly to the changes mentioned above, while governmental activities increased by \$11,487,310.

Ada County

Changes to both, are displayed on the following chart:

Ada County's Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 43,532,077	\$ 40,829,686	\$ 32,525,343	\$ 35,036,236	\$ 76,057,420	\$ 75,865,922
Operating grants and contributions	13,617,960	3,147,612	268,279	57,652	13,886,239	3,205,264
Capital grants and contributions	876,697	483,883	348,126	100,771	1,224,823	584,654
General revenues:						
Property taxes	142,904,511	129,149,791	6,745,664	6,293,016	149,650,175	135,442,807
Other taxes	27,007,845	24,899,754	359,848	340,702	27,367,693	25,240,456
Grants and contributions not restricted to specific programs	10,255,785	10,017,395	-	-	10,255,785	10,017,395
Interest & investment earnings (loss)	4,653,618	6,017,269	1,125,093	1,465,125	5,778,711	7,482,394
Miscellaneous	2,125,758	2,189,821	297,798	(65,818)	2,423,556	2,124,003
Total revenues	244,974,251	216,735,211	41,670,151	43,227,684	286,644,402	259,962,895
Expenses:						
General government	106,204,602	90,955,638	-	-	106,204,602	90,955,638
Public safety	110,088,287	98,259,839	-	-	110,088,287	98,259,839
Sanitation	2,980,906	2,625,139	-	-	2,980,906	2,625,139
Health and welfare	11,809,397	11,927,361	-	-	11,809,397	11,927,361
Recreational and cultural	1,806,417	1,471,166	-	-	1,806,417	1,471,166
Community infrastructure	417,368	308,848	-	-	417,368	308,848
Interest on long-term debt	179,964	162,624	-	-	179,964	162,624
Emergency Medical Svcs.	-	-	18,098,962	16,642,912	18,098,962	16,642,912
Solid Waste Mgmt.	-	-	10,213,693	11,074,010	10,213,693	11,074,010
Western Idaho Fair	-	-	2,824,412	4,878,088	2,824,412	4,878,088
Billing Svcs.	-	-	6,186,051	5,552,349	6,186,051	5,552,349
Total expenses	233,486,941	205,710,615	37,323,118	38,147,359	270,810,059	243,857,974
Increase (decrease) in net position before transfers	11,487,310	11,024,596	4,347,033	5,080,325	15,834,343	16,104,921
Transfers	-	175,000	-	(175,000)	-	-
Increase (decrease) in net position	11,487,310	11,199,596	4,347,033	4,905,325	15,834,343	16,104,921
Net position - beginning	228,580,807	217,381,211	81,535,985	76,630,660	310,116,792	294,011,871
Net position - ending	\$ 240,068,117	\$ 228,580,807	\$ 85,883,018	\$ 81,535,985	\$ 325,951,135	\$ 310,116,792

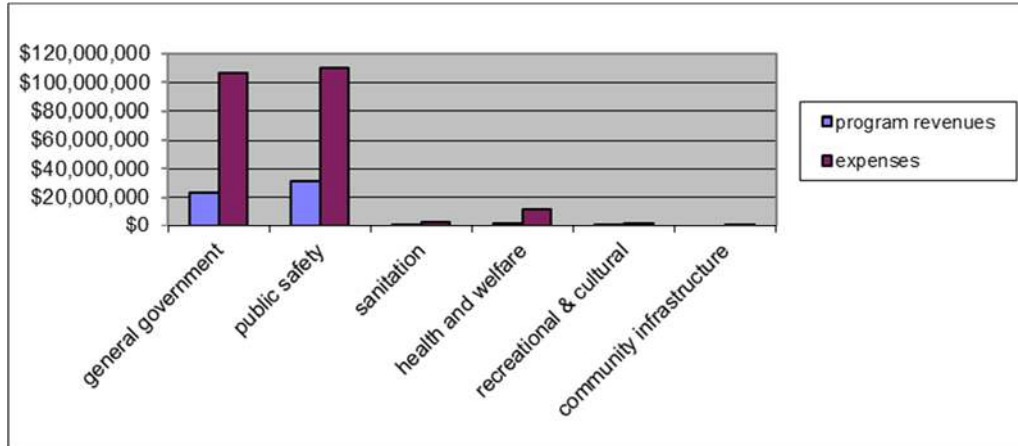
Governmental activities. Total net position for government activities increased \$11,487,310 after transfers; which is \$287,714 more than the prior year. Key elements are:

- Property taxes increased \$13,754,720. Ada County levied for the new construction roll which brought it approximately \$5.5M, the 3% increase of base for an additional \$3.8M and in addition, the County elected to take \$4.5M in foregone tax to facilitate the County's master facility plan after holding a public hearing on the matter, all of which are allowed by law.
- Charges for services increased \$2,702,391 due to the Sheriff's Office inmate housing fees and contracts for law enforcement services with the cities of Eagle, Kuna and Star; along with the Clerk's Office recording fees.
- Operating grants and contributions increased by \$10,470,348 due the Governor's Public Safety Grant Initiative (GPSGI) for \$7.7M related to qualifying public safety personnel costs from March through September, \$1.6M in Coronavirus Aid, Relief & Economic Security (CARES) Act for expenditures related to COVID-19 and finally \$1.3M from the Idaho State Public Defense Commission for improving the indigent defense delivery system within Ada County.
- General government and public safety had the largest increase in expense, \$15.2M and \$11.8M, respectively. These increases are due to 60 new positions; 41 new positions in general government at a cost of \$3.1M and 19 in public safety for \$1.2M; along with a 1% COLA and 2% merit costing \$1.4M and \$1.6M, respectively. In addition, operating expenses

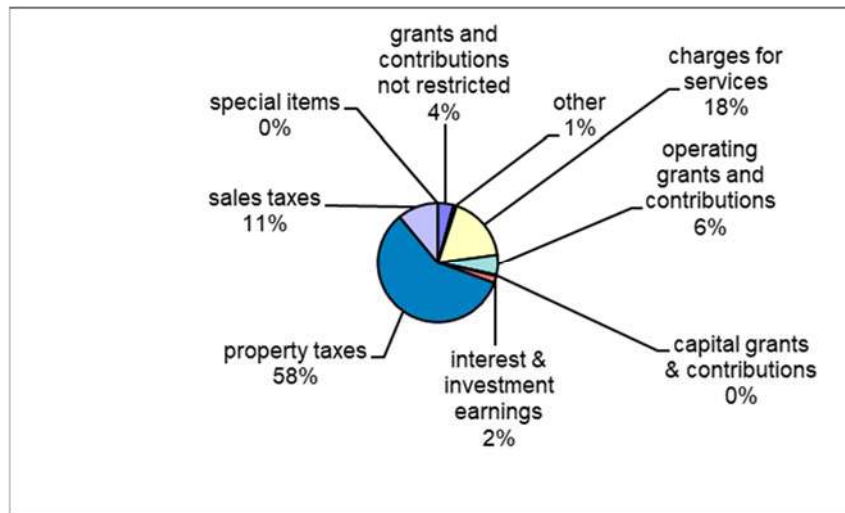
Ada County

associated with an all absentee election in May, general expenses due to COVID-19 and the purchase of a new building by the drug/mental health court fund along with an increase to pension expense increased general government expenses by \$9.7M. Public safety expenses increased \$7M also due to an increase in pension expense which is associated with the County's share of the Public Employer's Retirement System of Idaho's (PERSI) liability.

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities

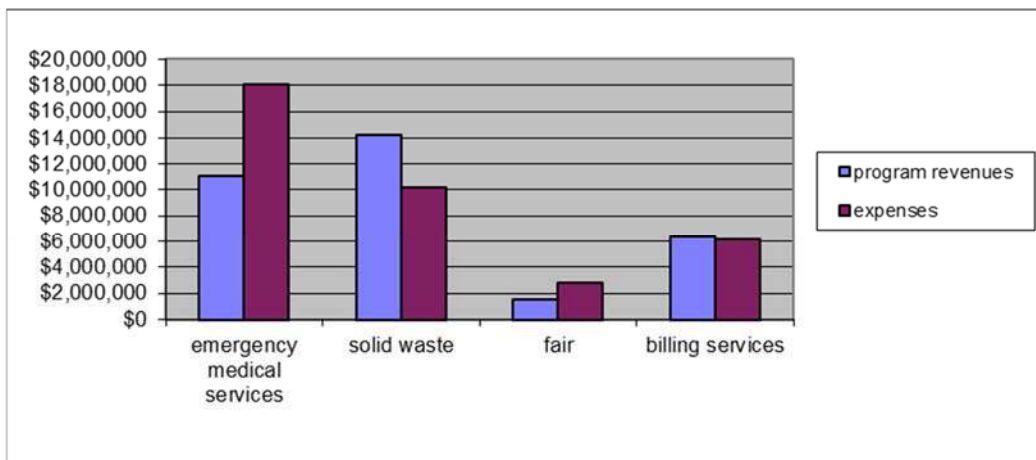


Business-type activities. Business-type activities increased the County's net position by \$4,347,033 after transfers, accounting for 27.5% of the total growth. Three out of the four County's Enterprise Funds incurred positive growth.

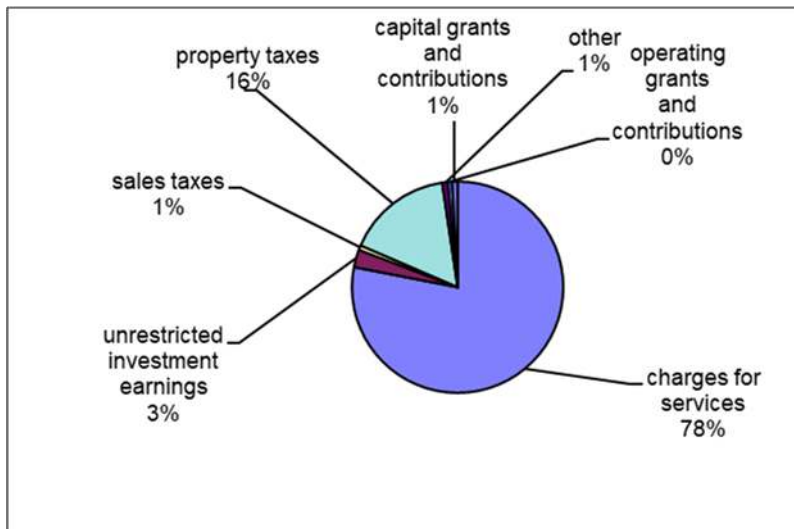
Ada County

- Solid waste management net position increased \$4,716,916 due to an increase in revenue and a decrease in closure, post closures expenses.
- Emergency medical services net position increased \$746,861; revenues increased \$1.5M while expenses related to the pension liability, mentioned earlier, were \$1M more than the prior year.
- The cancellation of events and the annual Western Idaho Fair due to COVID-19 restrictions caused a decrease in net position for the Western Idaho Fair of \$1,169,318.
- An increase in net position of \$174,819 occurred for billing services due to revenue being slightly higher than expense.

Expenses and Program Revenues – Business-type Activities



Revenue by Source – Business-type Activities



Ada County

Financial Analysis of the Government's Funds

As noted earlier, Ada County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Ada County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Ada County's governmental funds reported combined ending fund balances of \$162,651,703, an increase of \$26,592,531 in comparison with the prior year. Ada County has restrictions and assignments for its fund balance. These include: \$5,379,008 restricted by granting agencies to pay for specific programs, \$17,500,232 restricted by enabling legislation and \$187,099 restricted for community infrastructure due to the County's component unit, Avimor CID No. 1. Assignments total \$51,019,289; of which \$5,465,815 is in the general fund, and \$5,254,101 in all other government funds was assigned for subsequent years expenditures during the fiscal year 2021 budget process. The remaining \$40,299,373 is assigned by definition of the special revenue funds, including their minimum fund balance or budget stabilization and cash basis requirements. Total unassigned is \$88,566,075; of which \$34,697,996 is required to cover the first three and a half months of operating expenses before property taxes are received in January (cash basis) with the remaining \$53,868,079 reserved for the minimum fund balance; which exceeds the full requirement for the general fund by \$32,568,079 and will be considered for future capital projects.

The general fund is the chief operating fund of Ada County. At the end of the current fiscal year, the total fund balance of the general fund was \$99,410,898 of which \$5,379,008 was restricted as mentioned above, \$5,465,815 was assigned and \$88,566,075 was unassigned. As a measure of the general fund's liquidity, it may be useful to compare both unrestricted fund balance (committed and assigned) and total fund balance to total fund expenditures. In the current fiscal year, unrestricted fund balance represents 56 percent of total general fund expenditures while total fund balance represents 59 percent.

During the current year, the fund balance of the County's general fund increased by \$23,605,709 after transfers and for reasons similar to those described on pages 18 and 19 under *Governmental activities*.

- Property taxes increased \$11,361,841 due to the County increasing taxes by the 3% increase allowed by law, the new construction roll and taking foregone tax for the County's master facility plan.
- Intergovernmental increased \$12,327,749 due to the CARES reimbursements from the federal government for public safety personnel related to the COVID-19 response and additional expenditures, along with a grant for the Idaho State Public Defense Commission for improving the delivery of indigent defense within the County.

Ada County

- Personnel costs increased \$8,424,578 due to a 1% COLA and 2% merit, along with 58 new positions, while operating costs increased \$2,383,645 due to an all absentee primary election and COVID-19 related costs. Capital spending also increased \$3,990,296 due to an increase in funding of capital assets and projects.

The charities and welfare fund has an ending fund balance of \$9,484,302, an increase of \$58,261 over last year. All resources of this fund are to be used for providing services to indigent persons according to Idaho statute. Medicaid expansion was passed by the Idaho Legislature during the 2019 legislative session and became effective January 1, 2020. The County expects to continue to see a decline in indigent medical cases due to this legislation however; there has been an increase in in-voluntary mental health that will continue to be covered by the County.

Proprietary funds. Ada County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The difference between the two perspectives is the effect of internal service fund activities related to proprietary funds. *Unrestricted* net position of emergency medical services at the end of the year amounted to \$9,864,540; those for the solid waste management fund amounted to \$4,638,692; those for the Western Idaho Fair amounted to \$2,648,545; and those for billing services amounted to \$1,003,047. The change in net position for the four funds consisted of an increase of \$746,861, an increase of \$4,716,916, a decrease of \$1,169,318, and an increase of \$174,819, respectively. Factors concerning the finances of these four funds have already been addressed in the discussion of Ada County's business-type activities on pages 18, 19 (chart), 20 and 21.

General Fund Budgetary Highlights

The final budget in the general fund was amended to reflect an increase of \$8,449,114 and can be briefly summarized as follows:

- \$ 3,215,239 in increases allocated to the juvenile department
- \$ 2,177,362 in increases allocated to the sheriff's office
- \$ 1,982,744 in increases allocated to the public defender's department
- \$ 419,179 in increases allocated to the prosecutor's office
- \$ 250,000 in increases allocated to the coroner's office
- \$ 206,109 in increases allocated to the clerk's office
- \$ 121,481 in increases allocated to the department of administration
- \$ 75,000 in increases allocated to the general department
- \$ 2,000 in increases allocated to the development services department

Of the changes summarized above, increases of \$6,585,299 were from various Federal and State funding sources. The remaining \$1,863,815 represents revenues received during the year that were unanticipated or that exceeded original budgetary estimates.

The difference between the final general fund amended revenue budget and actual revenue collected was a positive variance of \$8 million (presented on page 66). Revenue sources with positive variances of \$1M or more include: charge for services, the largest at \$3.5M related to recordings and inmate housing fees from the state, interest income at \$1.5M and taxes at \$1M.

Ada County

The difference between the final amended general fund expenditures budget and actual expenditures was a positive variance of \$15.7 million (pages 66-69). “Personnel services” accounted for \$4.9 million (31%) decrease over the prior year; while even with the unanticipated COVID-19 expenses spending resulted in a positive variance in “other services and charges” of \$6.9 million (44%) and “capital outlay” of \$3.9 million (25%).

Due to the various COVID-19 restrictions, special contracts in development services and general, along with conferences for information technology and jail non-indigent medical for the sheriff were all areas that brought the general fund under budget. The general fund budget related to grants had \$4.7 million unspent at year-end that will be brought forward into the next year. Sixty-nine percent (\$3.3M) of which was Cigarette/Tobacco Tax, Lottery and Juvenile Block grants, while twenty-three percent (\$1.1M) was the Indigent Defense grant for the Public Defender respectively; all where the revenue is received in advance.

Capital Asset and Debt Administration

Capital assets. Ada County’s investment in capital assets for its governmental and business-type activities as of September 30, 2020, amounts to \$195,248,331 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, intangible software, construction in progress and infrastructure (sewer lines, waste water monitoring system, storm water improvements and roadways at the landfill). Overall there was a 4 percent increase in the County’s investment in capital assets; with no increase in governmental activities and a 10 percent increase in business-type activities.

Major events during the current fiscal year included the following (some costs were incurred in the prior year and were in Construction in Progress (CIP) accounts until capitalized in fiscal year 2020):

- An additional 12-person jury courtroom on the second floor of the Courthouse encompassing 5,000 square feet was started in fiscal 2019 and completed this fiscal for a total cost of \$1.3M.
- The purchase of a new 20,450 square foot treatment center for Drug Court was finalized September 2020 for a cost of \$2M. Improvements to the building are scheduled to occur in fiscal years 2021 and 2022 and when completed expected to cost \$1.5M.
- 4.01 acres of land was purchased June 2020 for a new Coroner’s facility at the cost of \$1.6M. The construction and acquisition of a new coroner facility to reside on this property will begin in fiscal 2021, cost incurred to date are \$487K and when complete total estimated costs expected to be \$28.5M.
- Solid waste management entered into a capital lease September 2020 for seven pieces of heavy equipment totaling \$5.6M.

Ada County

Ada County's Capital Assets

(net of depreciation)

	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 9,450,213	\$ 7,848,014	\$ 5,092,482	\$ 5,092,482	\$ 14,542,695	\$ 12,940,496
Land improvements	713,121	854,587	40,474,366	41,028,758	41,187,487	41,883,345
Building	93,417,668	95,936,603	9,612,499	10,028,109	103,030,167	105,964,712
Infrastructure	3,249,967	3,164,255	3,423,899	3,725,207	6,673,866	6,889,462
Leased assets	339,992	826,019	5,610,608	-	5,950,600	826,019
Vehicles	3,037,619	2,802,419	1,675,810	912,231	4,713,429	3,714,650
M&E	8,924,088	11,261,308	2,727,057	1,586,380	11,651,145	12,847,688
Intangibles/software	991,740	1,135,472	-	-	991,740	1,135,472
Construction in progress	6,507,202	2,191,483	-	-	6,507,202	2,191,483
Total	\$ 126,631,610	\$ 126,020,160	\$ 68,616,721	\$ 62,373,167	\$ 195,248,331	\$ 188,393,327

Additional information on Ada County's capital assets can be found in note I-D-4, page 46 and II-C, pages 52-53, as well as in the Letter of Transmittal, pages 4- 5 of this report.

Long-term debt. At the end of the current fiscal year, Ada County had no bonded debt outstanding. The County did enter into a 6-year lease for heavy equipment for the solid waste management, with 5 years remaining and has 3 years left on the elections equipment lease. The Avimor Community Infrastructure District No. 1, a blended component unit of Ada County, did not issue any bonds this year.

Ada County's Outstanding Debt

	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
Leases	\$ 361,731	\$ 1,207,180	\$ 4,850,525	\$ -	\$ 5,212,256	\$ 1,207,180
Avimor CID No. 1 Bonds	2,357,736	2,391,487	-	-	2,357,736	2,391,487
Total	\$ 2,719,467	\$ 3,598,667	\$ 4,850,525	\$ -	\$ 7,569,992	\$ 3,598,667

During the current fiscal year, the County's total debt increased by \$4,005,076 or 332% due to solid waste management's new lease for heavy equipment.

Ada County had no longer maintained a bond rating for general obligation debt; however, with the issuance of annual appropriation lease revenue bonds by the Idaho Health Facilities Authority for the coroner project, the county was assigned an AA rating by S&P Global in September 2020. Current State statutes allow for general obligation bonds to be issued without a legal limitation based on tax charges against all property and an acceptance of two-thirds of the qualified electors of Ada County. The County's last bonded debt issue, for a county jail addition, began in 1992 and ended in 2002.

Additional information on the County's long-term debt can be found in note I-D-5 on page 47, and notes II-F-G on pages 55-58 of this report.

Ada County

Economic Factors and Next Year's Budgets and Rates

These factors were considered in preparing the County's budget for the 2021 fiscal year:

- The unemployment rate for Ada County is currently 5.9 percent, up 3.8 percent from a year ago. The current rate is higher than the state's unemployment rate of 5.6 percent however it is lower than the national rate of 7.7 percent.
- Sale of new homes has increased 11.6 percent over last year while the average number of days residential homes are on the market decreased by 8 days to 26.
- Ada County is still one of the fastest growing counties in the nation.
- The population in the County increased 2.5 percent from 2018 to 2019 (the most recent information available) – from 469,966 to 481,587.

Restricted, Assigned and Unassigned fund balance in the general fund (\$99.4M)
consists of: \$5.4M (5.5%) has been restricted by granting agencies for Juvenile Court Services and the Public Defender; while there is \$5.5M (5.5%) assigned that has been appropriated for spending in the 2021 budget. The remaining \$88.5M (89%) is unassigned; however based on Ada County's financial policies \$34.7M is required to cover the first three and a half months of operating expenses before property taxes are received in January. Additionally, the remaining \$53.8M covers the reservation to meet our minimum fund balance policy, also known as budget stabilization and includes \$32.5M for future capital projects. The minimum fund balance policy in the general fund is based on risk and reviewed during the budget process; it remains at \$21.3M for 2021.

Pursuant to Resolutions adopted during the fiscal year:

- Resolution adopted to provide guidance for the application of the provisions of Title 31, Chapter 34 of the Idaho Code - Non-medical Indigent Assistance as it applies to the County's Charities and Welfare fund. The following areas are addressed in the resolution: restrictions on providing non-medical assistance, application process, investigation process, rental assistance and utility assistance.
- Resolution adopted to reserve the foregone property tax balance from the fiscal year 2021 budget process for potential use in subsequent years as described in Idaho Code 63-802.
- Resolution adopted to establish a development impact fee advisory board; responsibilities to include: assist in land use assumptions, review capital improvement plans, monitor and evaluate those plans, file periodic reports, advise as needed and make recommendations to the Board regarding requests to utilize funds collected from development fees.

Requests for Information

This financial report is designed to provide a general overview of Ada County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Ada County Auditor
200 West Front Street
Boise, Idaho 83702
(208) 287-6885, kathleeng@adacounty.id.gov

BASIC FINANCIAL STATEMENTS

Ada County
Statement of Net Position
September 30, 2020

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash and cash equivalents	\$ 20,864,046	\$ 1,103,611	\$ 21,967,657
Investments	163,004,207	45,882,142	208,886,349
Receivables, net	153,256,059	12,651,328	165,907,387
Internal balances	(3,832,080)	3,832,080	-
Accrued interest receivable	346,375	90,294	436,669
Capital assets, net of depreciation:			
Land, not depreciated	9,450,213	5,092,482	14,542,695
Land improvements	713,121	40,474,366	41,187,487
Building	93,417,668	9,612,499	103,030,167
Infrastructure	3,249,967	3,423,899	6,673,866
Vehicles	3,037,619	1,675,810	4,713,429
Machinery & equipment	8,924,088	2,727,057	11,651,145
Intangible software	991,740	-	991,740
Leased assets	339,992	5,610,608	5,950,600
Construction in progress	6,507,202	-	6,507,202
Capital assets, net	<u>126,631,610</u>	<u>68,616,721</u>	<u>195,248,331</u>
Total assets	<u>460,270,217</u>	<u>132,176,176</u>	<u>592,446,393</u>
DEFERRED OUTFLOWS			
Pension	<u>21,330,690</u>	<u>2,053,310</u>	<u>23,384,000</u>
LIABILITIES			
Accounts payable	15,913,142	3,699,733	19,612,875
Accrued interest	16,181	-	16,181
Unavailable/advanced revenue	27,188	194,604	221,792
Long-term liabilities:			
Due within one year	7,991,573	695,953	8,687,526
Due in more than one year-other liabilities	13,000,067	29,177,543	42,177,610
Pension liability	<u>69,870,906</u>	<u>7,222,764</u>	<u>77,093,670</u>
Total liabilities	<u>106,819,057</u>	<u>40,990,597</u>	<u>147,809,654</u>
DEFERRED INFLOWS			
Property tax	131,166,702	7,116,962	138,283,664
Pension	<u>3,547,031</u>	<u>238,909</u>	<u>3,785,940</u>
Total deferred inflows	<u>134,713,733</u>	<u>7,355,871</u>	<u>142,069,604</u>
NET POSITION			
Net investment in capital assets	126,269,879	63,766,196	190,036,075
Restricted for:			
Grant Programs	5,379,008	-	5,379,008
Consolidated Elections	633,344	-	633,344
Court Functions	3,919,326	-	3,919,326
Public Safety	7,241,358	-	7,241,358
Weed/Pest/Mosquito Abatement	4,404,354	-	4,404,354
Welfare and Public Health	1,189,259	-	1,189,259
Community Infrastructure	188,875	-	188,875
Unrestricted	<u>90,842,714</u>	<u>22,116,822</u>	<u>112,959,536</u>
Total net position	<u>\$ 240,068,117</u>	<u>\$ 85,883,018</u>	<u>\$ 325,951,135</u>

The notes to the financial statements are an integral part of this statement.

Ada County
Statement of Activities
For the Year Ended September 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 106,204,602	\$ 13,669,246	\$ 9,615,816	\$ 456,958	\$ (82,462,582)	\$ -	\$ (82,462,582)
Sanitation	2,980,906	331,615	9,835	-	(2,639,456)	-	(2,639,456)
Public safety	110,088,287	27,835,793	2,905,304	419,739	(78,927,451)	-	(78,927,451)
Health and welfare	11,809,397	1,284,288	1,087,005	-	(9,438,104)	-	(9,438,104)
Recreational and cultural	1,806,417	411,135	-	-	(1,395,282)	-	(1,395,282)
Community infrastructure	417,368	-	-	-	(417,368)	-	(417,368)
Interest on long-term debt	179,964	-	-	-	(179,964)	-	(179,964)
Total governmental activities	<u>233,486,941</u>	<u>43,532,077</u>	<u>13,617,960</u>	<u>876,697</u>	<u>(175,460,207)</u>	<u>-</u>	<u>(175,460,207)</u>
Business-type activities:							
Emergency Medical Services	18,098,962	10,469,193	254,778	322,628	-	(7,052,363)	(7,052,363)
Solid Waste Management	10,213,693	14,159,983	13,501	25,498	-	3,985,289	3,985,289
Western Idaho Fair	2,824,412	1,561,619	-	-	-	(1,262,793)	(1,262,793)
Billing Services	<u>6,186,051</u>	<u>6,334,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>148,497</u>	<u>148,497</u>
Total business-type activities	<u>37,323,118</u>	<u>32,525,343</u>	<u>268,279</u>	<u>348,126</u>	<u>-</u>	<u>(4,181,370)</u>	<u>(4,181,370)</u>
Total primary government	<u>\$ 270,810,059</u>	<u>\$ 76,057,420</u>	<u>\$ 13,886,239</u>	<u>\$ 1,224,823</u>	<u>(175,460,207)</u>	<u>(4,181,370)</u>	<u>(179,641,577)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					142,904,511	6,745,664	149,650,175
Sales taxes					27,007,845	359,848	27,367,693
Grants and contributions not restricted to specific programs					10,255,785	-	10,255,785
Interest and investment earnings					4,653,618	1,125,093	5,778,711
Miscellaneous					<u>2,125,758</u>	<u>297,798</u>	<u>2,423,556</u>
Total general revenues and transfers					<u>186,947,517</u>	<u>8,528,403</u>	<u>195,475,920</u>
Change in net position					11,487,310	4,347,033	15,834,343
Net position - beginning					228,580,807	81,535,985	310,116,792
Net position - ending					<u>\$ 240,068,117</u>	<u>\$ 85,883,018</u>	<u>\$ 325,951,135</u>

The notes to the financial statements are an integral part of this statement.

MAJOR GOVERNMENTAL FUNDS

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

The **Charities and Welfare Fund** accounts for the operations associated with administering public assistance, medical care, and other relief to eligible indigent persons. Funding is provided by property tax dollars and reimbursement payments. This fund was established by authority of Idaho Code Section 31-863.

ADA COUNTY
Balance Sheet
Governmental Funds
September 30, 2020

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash	\$ 3,482,938	\$ 315,484	\$ 16,306,486	\$ 20,104,908
Investments	88,194,967	13,223,626	37,820,310	139,238,903
Accounts receivable	111,825	-	483,661	595,486
Property tax receivable	109,109,750	3,915,449	20,239,567	133,264,766
Accrued interest receivable	272,644	-	26,049	298,693
Due from other funds	253,052	-	7,213	260,265
Due from other agencies and units of government	17,870,091	63,890	1,461,826	19,395,807
Total assets	\$ 219,295,267	\$ 17,518,449	\$ 76,345,112	\$ 313,158,828
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 10,762,318	\$ 714,067	\$ 2,280,005	\$ 13,756,390
Due to other funds	12,301	-	41,849	54,150
Unavailable/advanced revenues	-	-	27,188	27,188
Accrued liabilities	-	3,404,631	-	3,404,631
Total liabilities	10,774,619	4,118,698	2,349,042	17,242,359
DEFERRED INFLOWS				
Property tax	109,109,750	3,915,449	20,239,567	133,264,766
FUND BALANCES				
Restricted for:				
Grants				
Juvenile court services	3,633,015	-	-	3,633,015
Sheriff	652,031	-	-	652,031
Public Defender	1,093,962	-	-	1,093,962
Enabling legislation				
Public health services	-	-	1,189,259	1,189,259
Weed/Pest/Mosquito	-	-	4,418,190	4,418,190
Alternative courts and facilities	-	-	3,968,161	3,968,161
Emergency communications	-	-	7,283,328	7,283,328
Consolidated elections	-	-	641,294	641,294
Community infrastructure	-	-	187,099	187,099
Assigned for:				
General government				
Administration	1,782,499	-	-	1,782,499
Operations and maintenance	1,448,703	-	-	1,448,703
Computer services	400,347	-	-	400,347
Appraisal/Land record	-	-	2,551,912	2,551,912
Public safety				
Sheriff	991,141	-	-	991,141
Juvenile court services	327,557	-	-	327,557
Coroner	458	-	-	458
Emergency management	-	-	650,517	650,517
Judicial services				
Prosecution	269,961	-	-	269,961
Public defender	245,149	-	-	245,149
District court and monitoring	-	-	8,215,822	8,215,822
Health and welfare				
Indigent services	-	9,484,302	-	9,484,302
Recreation and culture				
Parks and Waterways	-	-	2,222,044	2,222,044
Capital projects				
All capital projects	-	-	22,428,877	22,428,877
Unassigned	88,566,075	-	-	88,566,075
Total fund balances	99,410,898	9,484,302	53,756,503	162,651,703
Total liabilities, deferred inflows and fund balances	\$ 219,295,267	\$ 17,518,449	\$ 76,345,112	

The notes to the financial statements are an integral part of this statement.

Ada County
**Reconciliation of the Governmental Funds Balance Sheet
 To the Statement of Net Position
 September 30, 2020**

Total Fund Balances - Governmental Funds \$ 162,651,703

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. These assets consist of the following:

Land	9,450,213	
Land Improvements	3,398,867	
Building	186,741,346	
Infrastructure	5,901,047	
Vehicles	10,134,863	
Intangible Software	1,692,993	
Machinery and Equipment	40,905,750	
Construction in Progress	6,507,202	
Leased Assets	2,293,815	
Accumulated Depreciation	<u>(140,394,486)</u>	
Total Capital Assets		126,631,610

Some of the County's revenue will be collected after year-end but is not available soon enough to pay for the current period's expenditures and therefore is considered unavailable in the funds. Delinquent property tax is considered unavailable. 2,098,064

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the Statement of Net Position. These liabilities consist of the following:

Net Pension Liability	(69,870,906)	
Accrued Interest on Bonds	(16,181)	
Lease Payable	(361,731)	
Bonds Payable	(2,357,736)	
Compensated Absences	<u>(7,684,628)</u>	(80,291,182)

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.

Deferred outflows of resources related to pensions:

Differences between expected and actual experience	5,441,909	
Changes of assumptions	1,169,061	
Contributions made subsequent to measurement date	3,543,543	
Net difference between projected and actual investment earnings on pension plan investments	8,197,281	
Change in proportionate share	<u>2,978,896</u>	21,330,690

Deferred inflows of resources related to pensions:

Differences between expected and actual experience	(2,404,987)	
Change in proportionate share	<u>(1,142,044)</u>	(3,547,031)

Internal service funds are used by management to charge the costs of health and liability insurance to individual funds and are reported separately from governmental funds in the fund statements. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. 11,194,263

Total Net Position - Governmental Activities

\$240,068,117

The notes to the financial statements are an integral part of this statement.

Ada County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2020

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 113,315,712	\$ 8,192,674	\$ 21,232,896	\$ 142,741,282
Licenses and permits	1,297,564	-	204,992	1,502,556
Fines and forfeitures	126,457	-	1,083,660	1,210,117
Charges for services	30,500,651	1,284,288	9,034,465	40,819,404
Intergovernmental	46,071,172	67,500	5,619,615	51,758,287
Interest income	2,058,313	244,847	872,835	3,175,995
Net increase (decrease) in the fair value of investments	550,017	78,940	224,694	853,651
Miscellaneous	2,828,165	232,332	1,232,415	4,292,912
Total revenues	<u>196,748,051</u>	<u>10,100,581</u>	<u>39,505,572</u>	<u>246,354,204</u>
EXPENDITURES				
Current:				
General government	72,528,975	-	20,891,386	93,420,361
Public safety	91,246,244	-	5,311,867	96,558,111
Sanitation	-	-	2,519,102	2,519,102
Health and welfare	-	9,718,533	2,192,390	11,910,923
Recreational and cultural	-	-	1,339,491	1,339,491
Community infrastructure	-	-	434,868	434,868
Capital outlay	3,457,912	-	9,097,128	12,555,040
Debt service:				
Principal retirement	58,624	-	820,576	879,200
Interest and other debt charges	3,841	-	176,521	180,362
Total expenditures	<u>167,295,596</u>	<u>9,718,533</u>	<u>42,783,329</u>	<u>219,797,458</u>
Excess (deficiency) of revenues over expenditures	<u>29,452,455</u>	<u>382,048</u>	<u>(3,277,757)</u>	<u>26,556,746</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,465,904	-	7,312,650	8,778,554
Transfers (out)	(7,312,650)	(323,787)	(1,106,332)	(8,742,769)
Total other financing sources and uses	<u>(5,846,746)</u>	<u>(323,787)</u>	<u>6,206,318</u>	<u>35,785</u>
Net change in fund balances	23,605,709	58,261	2,928,561	26,592,531
Fund balance, beginning of year	<u>75,805,189</u>	<u>9,426,041</u>	<u>50,827,942</u>	<u>136,059,172</u>
Fund balance, end of year	<u>\$ 99,410,898</u>	<u>\$ 9,484,302</u>	<u>\$ 53,756,503</u>	<u>\$ 162,651,703</u>

The notes to the financial statements are an integral part of this statement.

Ada County

**Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2020**

Total Net Change in Fund Balances - Governmental Funds \$ 26,592,531

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Depreciation expense was less than Capital Outlay expense in the current year by the following amount:

Capital Outlay	12,555,040	
Depreciation Expense	(11,651,188)	
Excess of Depreciation Expense over Capital Outlay		903,852

Miscellaneous transactions involving capital assets such as sales and other disposals (gain/loss), as well as donations, are reported in the Statement of Activities but only proceeds from sales are reported in the governmental funds.

Sales, disposals and donations		(292,400)
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Some revenues in the governmental funds are unavailable because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected. Because of the "availability" criterion under the modified accrual basis of accounting the following has been recorded as unavailable:

Delinquent Property Tax		163,229
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Lease payments represent expenditures in the governmental funds but represent a reduction of long-term liabilities for government-wide reporting.

Dispatch Lease Payment		728,921
Election Equipment Lease Payment		116,528

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts consist of:

Avimor CID Bond Payments		33,751
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Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. Also, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

Accrued interest calculated for bonds/leases payable	398	
Compensated absences	(1,204,208)	
Pension expenditures	(16,310,915)	
Pension contributions	3,558,792	
Total		(13,955,933)

Internal service funds are used by management to charge the costs of health and liability insurance to individual funds and are reported separately from governmental funds in the fund statements. In the government-wide statements, internal service funds are included with governmental activities.

(2,803,169)

Change in Net Position - Governmental Activities

\$ 11,487,310

The notes to the financial statements are an integral part of this statement.

Proprietary Funds account for the County operations that provide goods or services to the general public and finance their operations mainly through user charges. The following provides a brief description of the proprietary funds.

MAJOR PROPRIETARY FUNDS

Emergency Medical Services - to account for the emergency medical services system of Ada County, including the operation and coordination of a 24 hour per day emergency response paramedic ambulance service. Revenue is provided by user fees and tax revenue.

Solid Waste Management - to account for the solid waste disposal facilities used by various participating cities and unincorporated areas of the County. Revenue is provided by user fees.

Western Idaho Fair - to account for the operations and maintenance of the Western Idaho Fairgrounds. Operations are under the direction of a Board of Directors appointed and supervised by the Ada County Commissioners. Fair operations are self-supporting.

NON-MAJOR PROPRIETARY FUND

Billing Services - to account for billing services as may be provided. Currently, the County prepares billings to the public and receives funds from the public for refuse collection by the County's contractor. The funds are used to pay the contractor, other costs, and the County for expenses related to the billing services.

Ada County
Statement of Net Position
Proprietary Funds
September 30, 2020

	Business-Type Activities - Enterprise Funds					Governmental
	Major Funds			Other Funds		Activities-
	Emergency	Solid	Western			Internal
	Medical	Waste	Idaho	Billing		Service
	Services	Management	Fair	Services	Total	Funds
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 281,575	\$ 702,943	\$ 91,648	\$ 27,445	\$ 1,103,611	\$ 759,138
Investments	11,890,332	29,663,474	3,172,366	1,155,970	45,882,142	23,765,304
Receivables, net	3,289,758	1,278,751	14,201	299,474	4,882,184	-
Due from other funds	-	122,755	-	102	122,857	-
Due from other agencies	348,251	201,134	-	2,243	551,628	-
Property tax receivable	7,217,516	-	-	-	7,217,516	-
Accrued interest receivable	23,851	57,970	6,186	2,287	90,294	47,682
Total current assets	23,051,283	32,027,027	3,284,401	1,487,521	59,850,232	24,572,124
Noncurrent assets:						
Capital assets:						
Land	1,034,137	3,565,121	493,224	-	5,092,482	-
Land improvements	-	44,762,204	1,296,929	-	46,059,133	-
Buildings	8,927,579	1,277,017	9,896,424	-	20,101,020	-
Infrastructure	-	7,913,382	974,347	-	8,887,729	-
Vehicles	4,843,031	842,612	58,647	-	5,744,290	-
Machinery & equipment	2,501,683	2,756,369	554,624	-	5,812,676	-
Leased assets	-	5,669,667	-	-	5,669,667	-
Less accumulated depreciation	(8,112,576)	(11,638,656)	(8,999,044)	-	(28,750,276)	-
Capital assets, net	9,193,854	55,147,716	4,275,151	-	68,616,721	-
Total assets	32,245,137	87,174,743	7,559,552	1,487,521	128,466,953	24,572,124
DEFERRED OUTFLOWS						
Pension	1,704,994	170,817	140,711	36,788	2,053,310	-
LIABILITIES						
Current liabilities:						
Accounts payable	841,055	2,633,240	64,009	161,429	3,699,733	2,156,752
Accrued liabilities	30,514	2,675	4,512	1,603	39,304	-
Due to other funds	79,472	14,286	35,993	123,024	252,775	76,197
Capital leases payable	-	656,649	-	-	656,649	-
Claims and judgments	-	-	-	-	-	4,083,079
Unavailable/advanced revenues	-	-	92,582	102,022	194,604	-
Total current liabilities	951,041	3,306,850	197,096	388,078	4,843,065	6,316,028
Noncurrent liabilities:						
Accrued liabilities	588,786	32,299	59,785	9,572	690,442	-
Capital leases payable	-	4,193,876	-	-	4,193,876	-
Pension	6,035,489	566,812	500,448	120,015	7,222,764	-
Landfill postclosure costs	-	24,293,225	-	-	24,293,225	-
Claims and judgments	-	-	-	-	-	3,099,835
Total noncurrent liabilities	6,624,275	29,086,212	560,233	129,587	36,400,307	3,099,835
Total liabilities	7,575,316	32,393,062	757,329	517,665	41,243,372	9,415,863
DEFERRED INFLOWS						
Property tax	7,116,962	-	-	-	7,116,962	-
Pension	199,459	16,615	19,238	3,597	238,909	-
Total deferred inflows	7,316,421	16,615	19,238	3,597	7,355,871	-
NET POSITION						
Investment in capital assets	9,193,854	50,297,191	4,275,151	-	63,766,196	-
Unrestricted	9,864,540	4,638,692	2,648,545	1,003,047	18,154,824	15,156,261
Total net position	\$ 19,058,394	\$54,935,883	\$ 6,923,696	\$ 1,003,047	81,921,020	\$15,156,261

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	3,961,998
Net position of business-type activities	<u>\$85,883,018</u>

The notes to the financial statements are an integral part of this statement.

Ada County
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2020

	Business-Type Activities - Enterprise Funds					
	Major Funds			Other Funds		Governmental Activities- Internal Service Funds
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
OPERATING REVENUE						
Charges for services	\$ 10,148,608	\$ 13,800,767	\$ -	\$ 6,334,548	\$ 30,283,923	\$ 27,203,891
Concessions	-	-	213,097	-	213,097	-
Rentals	-	-	1,288,098	-	1,288,098	-
Other	320,585	359,216	60,424	-	740,225	-
Total operating revenues	10,469,193	14,159,983	1,561,619	6,334,548	32,525,343	27,203,891
OPERATING EXPENSES						
Personal services	13,871,802	1,453,908	1,066,109	290,991	16,682,810	-
Other services & charges	3,299,785	7,818,584	1,418,240	5,894,625	18,431,234	-
Landfill postclosure expense	-	(215,926)	-	-	(215,926)	-
Administration	-	-	-	-	-	3,533,441
Claims	-	-	-	-	-	27,184,051
Depreciation	832,047	1,141,399	329,309	-	2,302,755	-
Total operating expenses	18,003,634	10,197,965	2,813,658	6,185,616	37,200,873	30,717,492
Operating income (loss)	(7,534,441)	3,962,018	(1,252,039)	148,932	(4,675,530)	(3,513,601)
NONOPERATING REVENUES (EXPENSES)						
Intergovernmental	552,576	13,501	-	-	566,077	-
Capital Contributions	322,628	25,498	-	-	348,126	-
Interest and investment revenue	231,280	534,052	67,154	18,661	851,147	491,287
Net increase (decrease) in the fair value of investments	69,306	181,847	15,567	7,226	273,946	132,685
Property & other taxes	7,105,512	-	-	-	7,105,512	-
Total nonoperating revenue (expenses)	8,281,302	754,898	82,721	25,887	9,144,808	623,972
Net income (loss) before transfers	746,861	4,716,916	(1,169,318)	174,819	4,469,278	(2,889,629)
Transfers out	-	-	-	-	-	(35,785)
Change in net position	746,861	4,716,916	(1,169,318)	174,819	4,469,278	(2,925,414)
Total net position - beginning	18,311,533	50,218,967	8,093,014	828,228		18,081,675
Total net position - ending	\$ 19,058,394	\$ 54,935,883	\$ 6,923,696	\$ 1,003,047		\$ 15,156,261

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. (122,245)
Change in net position of business-type activities \$ 4,347,033

The notes to the financial statements are an integral part of this statement.

Ada County
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2020

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	\$ 9,332,933	\$ 12,985,628	\$ 1,556,983	\$ 6,313,092	\$ 30,188,636	\$ 27,203,891
Cash paid to suppliers for goods and contracted services	(3,264,296)	(8,054,295)	(1,588,278)	(5,860,461)	(18,767,330)	(29,587,413)
Cash paid to employees for services	(12,618,202)	(1,307,071)	(972,887)	(273,852)	(15,172,012)	-
Other operating revenue	320,585	359,216	-	-	679,801	-
Net cash provided by (used for) operating activities	(6,228,980)	3,983,478	(1,004,182)	178,779	(3,070,905)	(2,383,522)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Property taxes and other taxes	7,091,338	-	-	-	7,091,338	-
Subsidy from federal grants	254,778	13,501	-	-	268,279	-
Municipal revenue	297,798	-	-	-	297,798	-
Transfer out	-	-	-	-	-	(35,785)
Net cash provided by (used for) noncapital financing activities	7,643,914	13,501	-	-	7,657,415	(35,785)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(1,530,265)	(818,786)	(179,465)	-	(2,528,516)	-
Net cash provided by (used for) capital and related financing activities	(1,530,265)	(818,786)	(179,465)	-	(2,528,516)	-
CASH FLOWS FROM INVESTING ACTIVITIES						
Net (increase) decrease in investments	(1,522,185)	(6,729,138)	551,866	(307,814)	(8,007,271)	(1,130,671)
Interest income	242,850	550,121	73,526	19,535	886,032	517,344
Net cash provided by (used for) investing activities	(1,279,335)	(6,179,017)	625,392	(288,279)	(7,121,239)	(613,327)
Net increase (decrease) in cash	(1,394,666)	(3,000,824)	(558,255)	(109,500)	(5,063,245)	(3,032,634)
Cash, beginning of year	1,676,241	3,703,767	649,903	136,945	6,166,856	3,791,772
Cash, end of year	\$ 281,575	\$ 702,943	\$ 91,648	\$ 27,445	\$ 1,103,611	\$ 759,138

(Continued)

**Reconciliation of operating income (loss) to
net cash provided by (used for) operating activities**

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
Operating income (loss)	\$ (7,534,441)	\$ 3,962,018	\$ (1,252,039)	\$ 148,932	\$ (4,675,530)	\$ (3,513,601)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	832,047	1,141,399	329,309	-	2,302,755	-
Landfill postclosure expense	-	(215,926)	-	-	(215,926)	-
Pension expense	1,085,321	106,651	81,060	21,755	1,294,787	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	(568,682)	(662,176)	15,505	(22,741)	(1,238,094)	-
(Increase) decrease in due from other agencies and units of government	(246,993)	(50,343)	-	73	(297,263)	-
(Increase) decrease in due from other funds	-	(102,620)	-	674	(101,946)	-
Increase (decrease) in accounts payable	152,224	627,859	(147,600)	(69,030)	563,453	63,446
Increase (decrease) in lease liability	-	(819,142)	-	-	(819,142)	-
Increase (decrease) in accrued liabilities	64,929	(1,497)	8,318	(4,026)	67,724	-
Increase (decrease) in due to other funds	(13,385)	(2,745)	(18,594)	102,604	67,880	7,039
Increase (decrease) in claims and judgments	-	-	-	-	-	1,059,594
Increase (decrease) in unavailable/advanced revenue	-	-	(20,141)	538	(19,603)	-
Total adjustments	1,305,461	21,460	247,857	29,847	1,604,625	1,130,079
Net cash provided by (used for) operating activities	\$ (6,228,980)	\$ 3,983,478	\$ (1,004,182)	\$ 178,779	\$ (3,070,905)	\$ (2,383,522)

Noncash investing and financing activities for business-type enterprise funds were:

The net increase in the fair value of investments for Emergency Medical Services was \$69,306 for the year.
The net increase in the fair value of investments for Solid Waste Management was \$181,847 for the year.
The net increase in the fair value of investments for the Western Idaho Fair was \$15,567 for the year.
The net increase in the fair value of investments for Billing Services was \$7,226 for the year.
Assets acquired under a capital lease for Solid Waste Management was \$5,669,667 for the year.

Noncash investing activities for governmental internal service funds were:

The net increase in the fair value of investments for Self-Funded Health Insurance was \$55,946 for the year.
The net increase in the fair value of investments for Liability Insurance was \$76,739 for the year.

The notes to the financial statements are an integral part of this statement.

FIDUCIARY FUNDS

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the County's own programs. In Ada County, there are no trust funds – but there are several agency funds. The County's Agency funds are further described and presented beginning on page 103.

ADA COUNTY
Fiduciary Funds
Statement of Fiduciary Net Position
September 30, 2020

	Agency Funds
Assets	
Cash	\$ 17,684,217
Accounts receivable	72,154
Total assets	<u>\$ 17,756,371</u>
Liabilities	
Accounts payable	\$ 6,402,716
Fines and appearance bonds to be remitted	7,052,768
Fiduciary fund liabilities:	
Judgments held in trust	470,520
Tax receipts held in trust	3,321,586
Due to prisoners	127,656
Due to victims	10,730
Due to court appointed wards	36,882
Due to other agencies and units of government	333,513
Total liabilities	<u>\$ 17,756,371</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

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ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of Ada County, Idaho (the "County") have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the standard-setting body for governmental accounting and financial reporting principles.

Ada County has implemented all GASB statements that are in effect, and applicable, for the County's 2019-2020 fiscal year. GASB Statement 84 – ***Fiduciary Activities*** – was originally effective for this fiscal, however due to the Coronavirus (COVID-19) Pandemic, the Governmental Accounting Standards Board adopted GASB Statement 95 – ***Postponement of the Effective Dates of Certain Authoritative Guidance*** – postponing the effective date to fiscal year 2020-2021.

A. Reporting Entity

Ada County was established December 22, 1864. It operates under a commissioner form of government and provides services including general government, public safety, judicial, sanitation, health and welfare, and recreational and cultural. The County follows GASB in determining the reporting entity. For financial reporting purposes, the County's reporting entity consists solely of the primary government. Accordingly, the financial statements include all funds, departments, and agencies of the primary government whose budgets are controlled or whose boards are appointed by the County's Board of Commissioners, or if exclusion of an organization would cause the County's financial statements to be misleading or incomplete. Control or dependence on the County was determined on the basis of appointment authority, budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the County, significance to the County, and legal standing.

The County has a component unit, Avimor Community Infrastructure District No. 1 (Avimor CID) that was created February 25, 2015 which provides for the construction of the infrastructure within the district. The infrastructure is not owned by the district or the County and therefore not included as part of any construction in progress in these financial statements; title is transferred to other governments immediately upon completion. This is a separate legal entity that is duly organized and operated under Title 50, Chapter 31 of the Idaho Code. The assets, deferred outflows, liabilities, deferred inflows, revenues and expenditures of this entity are blended with the County's financial statements due to the governing bodies being the same and the County having operational responsibility over the component unit.

B. Government-Wide and Fund Financial Statements

Government-Wide Statements

The Statement of Net Position and Statement of Activities report information on all non-fiduciary activities of the primary government, distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees and charges to external parties for goods or services. Internal service funds are included with governmental activities in the government-wide statements and are included with the proprietary funds in the fund statements. Inter-fund activity has been eliminated from the statements, except for the residual amounts due between governmental and business-type activities. Reimbursements, which are repayments from funds responsible for particular expenditures or expenses to the funds that initially paid for them, are eliminated in the financial statements to reduce the grossing-up effect of internal transactions. Governmental activities for this fiscal year include the assets, deferred outflows, liabilities, deferred inflows, revenues and expenditures of a legally separate

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

entity (Avimor Community Infrastructure District No 1.) that have met the requirements for a blended component unit presentation.

Statement of Net Position

The Statement of Net Position presents the reporting entity's non-fiduciary assets, deferred outflows, liabilities and deferred inflows, with the difference reported as net position. Net position is displayed in the following three categories:

Net Investment in Capital Assets consists of capital assets, net of accumulated depreciation and reduced by outstanding related debt.

Restricted Net Position result when the purpose for or manner in which net position can be used is limited by an external party, a constitutional provision, or enabling legislation. Enabling legislation both authorizes the raising of new resources and imposes legally enforceable limits on how they may be used. Decisions regarding the preferred first usage of unrestricted or restricted net position are made on a program-by-program basis when both types of resources are available.

Unrestricted Net Position consists of net position that does not meet the definition of the two preceding categories. Unrestricted net position may have constraints or designations placed upon them by management, but they can be unilaterally removed.

Statement of Activities

The Statement of Activities demonstrates the degree to which the direct expenses of governmental functions and business-type activities are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific governmental function or business-type activity. Revenues are broken out by program and general designations. Program revenues display the extent to which programs are self-funded. Program revenues include charges to customers who purchase, use, or directly benefit from goods or services provided by a given function or activity. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other revenue sources that are not attributable to specific programs are reported instead as general revenues.

Fund Statements

The financial activities of the County are recorded in individual funds to report the financial position and results of the operations of the County. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Separate fund financial statements are presented for the governmental, proprietary, and fiduciary funds, even though fiduciary funds are excluded from the government-wide statements. The emphasis in the fund statements is on *major* funds. Major governmental and business-type funds are reported as separate columns in the fund statements. The remaining governmental and business-type funds are considered to be non-major funds and are consolidated in an "other" funds column (on the combined fund statements). If there is more than one, the non-major funds are displayed individually in combining schedules.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for services that include general government and public safety. The *General Fund* includes all financial resources of the County except those required to be accounted for in another fund.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

The *Charities and Welfare Fund* accounts for the operations of providing services to indigent persons as required by authority of Idaho Code Section 31-863. Reimbursement payments are received from clients, however the majority of funding comes in the form of property taxes.

The County reports the following major proprietary funds:

The *Emergency Medical Services Fund* accounts for resources used to operate a 24-hour per day emergency response paramedic ambulance service. Funding is from taxes and user charges.

The *Solid Waste Management Fund* accounts for resources used to operate the solid waste disposal facilities used by residents, businesses, various participating cities and unincorporated areas of the County. Funding is from user fees.

The *Western Idaho Fair Fund* accounts for resources used for the operations and maintenance of the Western Idaho Fairgrounds, funded solely from user fees.

There is one additional (enterprise) fund reported as an “other fund” in the Proprietary Funds statements:

The *Billing Services Fund* accounts for resources received for billing services as may be provided – currently for billing refuse collection by the County’s contractor.

Additionally, the County reports the following fund types:

Governmental Fund Type

Special Revenue Funds account for financial resources obtained from specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds is used to account for financial resources to be used for the acquisition or construction of major capital assets (other than those financed by proprietary funds).

Debt Service Funds account for financial resources obtained mainly through debt financing for the Avimor Community Infrastructure District No. 1.

Proprietary Fund Type

Internal Service Funds account for operations that render services to the County on a cost-reimbursement basis: health insurance for employees, and property, liability, worker’s comp and other types of insurance.

Fiduciary Fund Type

The *Agency Funds* account for resources that are held by the County, acting in a custodial capacity, for distribution to other governmental units or designated beneficiaries. The majority of resources accounted for in this fund will be distributed to the State of Idaho and the various taxing districts in Ada County.

Reconciling Government-Wide Statements to the Fund Statements

The governmental fund statements include reconciliation between the fund statements and the government-wide statements. Differences that make reconciliation necessary include the two differing measurement focuses and bases of accounting between the statements and the

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

inclusion of internal service funds with governmental activities on the governmental-wide statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Fiduciary (agency) fund financial statements also use the accrual basis of accounting for asset and liability recognition, even though they have no measurement focus. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County generally considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Significant revenue sources susceptible to accrual include sales and liquor taxes, interest associated with the current fiscal period, and grants. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to capital lease payments, compensated absences and most claims and judgments are recorded only when payment is due.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Indirect charges have been eliminated, as well as reimbursements, which are repayments from funds responsible for particular expenditures or expenses to the funds that initially paid for them. They are eliminated in the financial statements to reduce the grossing-up effect of internal transactions. Exceptions to this general rule of elimination are inter-fund services provided and used, such as charges between the County's self-insurance programs and business-type activities, and charges between the Solid Waste function and other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include charges to customers for goods and services, operating grants and contributions, and any capital grants and contributions. All taxes as well as internally dedicated resources are reported as general revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Assets, Liabilities, Deferred Outflows, Deferred Inflows, Pension and Net Position or Equity

1. Deposits and Investments

The cash balances of substantially all funds are pooled and either deposited or invested by the County Treasurer for the purpose of increasing earnings through these activities. Cash and investment balances for the funds represent their allocated share of pooled cash and investments

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

of the County and can be drawn down on demand. The County's policy has been to hold investments until maturity, in an attempt to reduce market fluctuation risk.

For purposes of the Statement of Cash Flows, the County considers all highly liquid investments purchased with maturity of three months or less to be cash. The investment purchases and sales information is not available for individual funds and management believes that due to the nature of the pooled investments, this information is not significant for purposes of understanding the statement of cash flows. Accordingly, the net change method is used to report cash flows from investments in these statements.

Pooled deposits are stated at amortized cost, which includes the balance deposited in the State of Idaho Local Government Investment Pool. Pooled investments are stated at fair value, which includes balances invested in the State of Idaho Diversified Bond Fund, which are based on the investment's net asset value.

The pooled investments are measured and recorded using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

The individual funds' portions of the pool's fair value are presented as "Investments". Interest earned on the pooled funds is apportioned and paid or credited to the funds monthly based on the average daily balance of each participating fund. Interest earnings and increases or decreases in the fair value of investments in certain special revenue funds are transferred to the General Fund based on management policy. Idaho Code Section 67, Chapter 12, provides authorization for the investment of funds as well as to what constitutes an allowable investment. County policy is consistent with the State Code.

The Code limits investments to the following general types:

1. Certain revenue bonds, general obligation bonds, local improvement district bonds and registered warrants of state and local governmental entities.
2. Time deposit accounts, tax anticipation and interest-bearing notes.
3. Bonds, treasury bills, debentures, or other similar obligations of the United States Government and United States Government Agencies.
4. Repurchase agreements secured by the above.

2. *Receivables and Payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are current and referred to as "due to/from other funds" as are all other outstanding balances between funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

In the proprietary funds, receivables are shown net of an allowance for uncollectibles. In the Emergency Medical Services Fund, the allowance is based on historical data from the fund.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

Property tax revenues are recognized when received in the period for which the taxes are levied. Property taxes are accrued as assets receivable and deferred inflows on the Balance Sheet when the County has an enforceable legal claim to the taxes, which occurs on January 1 of the period prior to actual receipt of the tax payments. The County's assessment date is January 1, and property taxes, levied by the second Monday of September on a market value basis, are billed to the taxpayers in November. Half of the real, personal, and mobile home property taxes are due on December 20 and the remainder is due the following June 20. Other property taxes are due December 20. Real property taxes not paid constitute a lien on the property when entered on the real property assessment roll as delinquent on the first day of January of the succeeding year.

3. Inventories

County-wide purchases of materials and supplies are consumed shortly after purchase and are recognized as an expenditure in special revenue funds and as an expense in proprietary funds when purchased (purchases method). There are no significant accumulations of inventories for GAAP reporting purposes.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (sewer lines, access roads to the landfill, wastewater monitoring systems), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Ada County has a combined highway district that has separate taxing authority; consequently, infrastructure reporting related to streets and highways is recorded within Ada County Highway District Financial Statements. The County defines capital assets as assets with an initial, individual cost of more than \$20,000 and an estimated useful life in excess of two years. All material capital assets are valued at historical cost. Donated capital assets are valued at their acquisition value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. When an asset is disposed of, cost and related accumulated depreciation is removed, and any gain or loss arising from its disposal is credited or charged to operations.

Although not capitalized, all purchases of property, plant and equipment with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of two years are tracked for management control and inventory purposes. In addition, certain specific types of equipment purchases are monitored for control, as are any items management requests be monitored, regardless of cost.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Qualifying interest incurred during the construction phase of capital assets of business-type activities would be included as part of the capitalized value of the assets constructed. For all depreciable major asset classes, depreciation is recorded by use of the straight-line method with no salvage value.

The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

<u>Asset Class</u>	<u>Estimated Useful Life (Years)</u>
Buildings	8-50
Improvements	8-20
Infrastructure	10-50
Equipment	2-15
Vehicles	3-10
Intangible software	2-10

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

5. Long-Term Liabilities

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Indigent Claims - In the fund financial statements for fiscal year 2020, the County recorded an accrued liability of \$3,404,631 in the major fund "Charities and Welfare" for estimated qualifying indigent services provided prior to the fiscal year-end but which will not be paid by the County until a future budget period. The County pays for medical assistance (and certain non-medical assistance) to indigent persons, who qualify, up to an \$11,000 limit, per Idaho Code, Section 31. Some services have been provided prior to the fiscal year-end, but provider billings have not been presented to the County for payment until sometime after September 30. The Charities and Welfare Special Revenue Fund sets aside money in their current budget to fund liabilities incurred during the fiscal year that will not be liquidated until a future budget period, thereby accumulating resources in the fund that will eventually be used to liquidate the liability.

Compensated Absences - The County provides personal leave to its full time employees. It is paid to employees when taken and will be paid to employees or their beneficiaries upon the employee's termination, retirement, or death. The amount of unpaid personal leave accumulated by County employees and the associated salary-related payment is accrued as an expense in the Proprietary Funds and in the Government-wide Statements. In the Governmental Fund statements, only the amounts that are liquidated with expendable available financial resources due to termination, retirement or death during the year are accounted for as current-year expenditures. The County assumes a first-in, first-out flow.

Deferred Compensation - All assets and income of the County's 457 plan are held in a trust, custodial account or annuity contract as described in IRC Section 457(g) for the exclusive benefit of the plan participants and their beneficiaries. The County is in compliance with this IRC regulation. The County has no liability for losses under the plan, and currently makes matching contributions to this plan, not to exceed three percent of participant's bi-weekly wage. Employees may make voluntary contributions to the plan within the limits allowed by IRC Section 457 after the first of the month following 30 days of continuous employment.

Bonded Indebtedness County - Bond ordinances require a levy and collection of a tax without limitation, on all property subject to taxation by the County, sufficient in amount to pay the principal and interest on such bonds when they become due. The County currently has no bonded indebtedness; however, the legally separate blended component unit of the County, Avimor CID, issued either general obligation and/or special assessment debt each year between fiscal years 2015 and 2018. Title of the infrastructure constructed from this debt was transferred to other governments upon completion, nothing is owned by the County or the component unit, therefore no construction in progress is ever reported.

6. Deferred Outflows and Deferred Inflows

Deferred outflow of resources is defined as a consumption of net position that is applicable to a future reporting period; the effect is positive, similar to an asset but is not an asset. Ada County's deferred outflow of resources increasing net position is related to pension reporting. Deferred inflow of resources is an acquisition of net position that is applicable to a future reporting period; it has a negative effect, similar to a liability but is not a liability. The County's property tax receivable and pension expense are considered deferred inflows of resources therefore reducing net position.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

7. Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

8. Fund Equity

In the governmental fund financial statements; fund balances are classified as restricted or unrestricted (committed, assigned or unassigned).

Restricted – The portion of fund balance where limitations have been imposed by creditors, grantors, contributors or law and regulations of other governments or limitations have been imposed by law through constitutional provisions or enabling legislation.

Committed – The portion of fund balance where a self-imposed limitation is set in place prior to the end of the period. The limitation is imposed at the highest level of decision-making and requires formal action at the same level to remove. This would be done annually via resolution approved by the Board of County Commissioners.

Assigned – The portion of fund balance where a limitation results from intended uses either by: 1) highest level of decision-making or 2) body designated for that purpose or 3) official designated for that purpose. Ada County's financial policies adopted by the Board of County Commissioners allows that during the budget process the Board determine and adopt by resolution, the amount of fund balance to be re-budgeted as a funding source for the subsequent year's budget. The financial policies also allow for inquiries by financial staff, in conjunction with fiscal year end, of the Board, the other Elected Officials and Department Heads in order to determine if there are any intended uses of fund balance in future years that can be assigned, most likely for future capital improvements and replacement programs.

Unassigned – The remaining portion of fund balance in excess of the other classifications (surplus) or excess of other classifications over total fund balance (deficit). The general fund is the only fund that reports a positive unassigned fund balance since surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Idaho Code, Sections 67-1301 and 67-2328 authorizes the State Treasurer to combine the money of public agencies jointly in external investment pools, the Local Government Investment Pool (LGIP) and the Diversified Bond Fund (DBF). In order to earn a higher yield, Idaho governmental entities may voluntarily deposit moneys not needed to meet immediate operating obligations in these pools. The LGIP is a short-term investment pool. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of more than \$10 million require 3 business day's notification. The DBF was created for those state and public entities able to exchange current liquidity for potentially greater returns over the long run (3.5 years or longer).

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

Withdrawals of \$10 million or less generally require 5 business days' notification prior to the last day of the month; those in excess of \$10 million require 25 business day's notification.

The State Treasurer must operate and invest the funds of both pools for the benefit of the participants. They make investments in accordance with Idaho Code, Sections 67-1210 and 67-1210A. The Pools are not registered with the Securities and Exchange Commission or any other regulatory body. The State Treasurer does not provide any legally binding guarantees to support the value of the shares to participants.

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Ada County's investments' fair value measurements are as follows at September 30, 2020:

Investments	Fair Value Measurements Using			
	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
US Agencies	\$ 62,149,644	\$ -	\$ 62,149,644	\$ -
Municipal Bonds	321,359	-	81,367	239,992
Negotiable Certificates of Deposit (CDs)	2,512,080	-	2,512,080	-
Total investments by fair value level	64,983,083	-	64,743,091	239,992
Investments measured at the net asset value (NAV)				
State of Idaho Local Government Investment Pool (LGIP)	119,392,183	-	-	-
State of Idaho Diversified Bond Fund (DBF)	24,511,083	-	-	-
Total investments measured at the NAV	143,903,266	-	-	-
Total investments measured at fair value	\$208,886,349	\$ -	\$ 64,743,091	\$ 239,992

Level 2 inputs for the investments above are based on a matrix pricing model. Investments valued using the net asset value (NAV) per share generally do not have readily obtainable market values and are instead valued based on the County's pro-rata share of the pool's fair value of the underlying assets. Ada County values these investments based on information provided by the State of Idaho Treasurer's Office. The following table presents the unfunded commitments, redemption frequency and the redemption notice period for Ada County's investments measured at NAV:

Investments Measured at the NAV				
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Local Government Investment Pool	\$119,392,183	None	Daily	1-3 days
Diversified Bond Fund	24,511,083	None	Monthly	5 -25 days

Credit Risk. Ada County's investment policy requires individual investments to have a credit rating of A or better by Standard and Poor's Corporation or an equivalent nationally recognized statistical rating organization. All investments meet this requirement.

Concentration Credit Risk. Ada County's investment policy, where possible, allows for no more than 50% in a specific issuer and 50% in a specific class of securities. The County has less than 50% in a specific class; however it has 57% in a specific issuer. In addition, GASB 40 requires disclosure of concentrations over 5% in a single issuer. As of September 30, 2020 the following issuers hold more than 5% of Ada County's total portfolio. Federal Home Loan Mortgage Corp –

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

6%, Federal Farm Credit Bank – 9%, Federal Home Loan Bank – 11%, State of Idaho Diversified Bond Fund – 12% and State of Idaho Local Government Investment Pool – 57%.

Custodial Credit Risk - Investments. This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party. The County's investment policy requires working with primary or regional dealers for the purchase of its authorized securities. Investments are made with banks designated by the State Treasurer as a state depository.

Custodial Credit Risk – Deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires any deposits exceeding insurance limits to be fully collateralized by government and/or agency securities held by the pledging financial institutions. As of September 30, 2020, the County had deposits of \$741,129 all of which were covered by FDIC insurance. The County also had \$18,422,419 collateralized under an irrevocable letter of credit with the Federal Home Loan Bank and the remaining \$15,152,172 is uninsured and uncollateralized. Through an agreement with Mountain West Bank, the Sheriff's accounts invest idle cash in uninsured repurchase agreements. The repurchase agreements are fully collateralized with an undivided, fractional interest in obligations, or obligations that are fully guaranteed by the United States government, its agencies or instrumentalities. Title to the securities are vested in the County or in the name of the bank but held by a third party custodian in the name of the County. The bank repurchases the undivided, fractional interest from the County on the next banking day. At September 30, 2020, the market value of the repurchase agreements was \$2,442,223. The repurchase agreements are uninsured and collateralized with securities.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from changes in interest rates, the Treasurer may invest funds of the County that are not identified as operating funds, in investments with maturities longer than 365 days, but not to exceed five years; unless there is unanimous consent of the Board of County Commissioners. The County's investments are in compliance with this policy. The County assumes that its callable investments will not be called. Through its investment policy, the County manages its exposure to fair value losses arising from increasing interest rates by holding all investments to maturity as permitted by cash flows and liquidity needs.

The table below presents the County's exposure to credit and interest rate risk in accordance with the Modified Duration method.

Investment Type	Market Value	Credit Rating	Modified Duration
University of Idaho	\$ 81,367	S&P AA-	.994
Federal Farm Credit Bank	18,982,197	S&P AA+	2.846
Federal Home Loan Bank	22,269,823	S&P AA+	2.420
Federal Home Loan Mortgage Corp.	13,450,742	S&P AA+	2.171
Federal National Mortgage Assoc.	7,446,882	S&P AA+	3.453
Sage Acres LID	239,992	Unrated	10.647
State of Idaho – LGIP	119,392,183	Unrated	.39^
State of Idaho – DBF	24,511,083	Unrated	2.56^
Negotiable Certificates of Deposit	2,512,080	Unrated	
Total Market Value	\$ 208,886,349		

^ Modified duration cannot be calculated on these investments due to incomplete market price data. The State of Idaho – LGIP and DBF are reported above as 'effective' duration.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

B. Receivables

Ada County reports the General and Charities and Welfare funds as major governmental funds - and Emergency Medical Services, Solid Waste Management, and Western Idaho Fair as major enterprise funds. The "allowance for doubtful accounts" is immaterial except for Emergency Medical Services. All receivables are expected to be collected within one year.

Receivables at September 30, 2020, were as follows:

	<u>Accounts</u>	<u>Taxes</u>	<u>Due from Other Governments</u>	<u>Total Receivables</u>
Governmental activities:				
General	\$ 111,825	\$ 109,109,750	\$ 17,870,091	\$ 127,091,666
Charities & Welfare	-	3,915,449	63,890	3,979,339
Non-major Governmental	483,661	20,239,567	1,461,826	22,185,054
<i>Total- governmental activities</i>	<u>\$ 595,486</u>	<u>\$ 133,264,766</u>	<u>\$ 19,395,807</u>	<u>\$ 153,256,059</u>
<hr/>				
Business-type activities:				
Emergency Medical Services	\$ 7,151,648	\$ 7,217,516	\$ 348,251	\$ 14,717,415
Less Allowance for Doubtful accounts:	<u>(3,861,890)</u>	-	-	<u>(3,861,890)</u>
<i>Receivables, Net</i>	3,289,758	7,217,516	348,251	10,855,525
Solid Waste Management	1,278,751	-	201,134	1,479,885
Western Idaho Fair	14,201	-	-	14,201
Billing Services	299,474	-	2,243	301,717
<i>Total - business-type activities</i>	<u>\$ 4,882,184</u>	<u>\$ 7,217,516</u>	<u>\$ 551,628</u>	<u>\$ 12,651,328</u>

Governmental funds report deferred inflow of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period, i.e. property taxes. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflow of resources and unavailable/advanced revenue reported in the governmental funds were as follows:

Deferred Inflow of Resources:

Taxes Levied for Subsequent Period	\$ 131,166,702
Current Year Delinquent Taxes	1,144,164
Prior Years' Delinquent Taxes	<u>953,900</u>
Total deferred inflow of resources for governmental funds	<u>\$ 133,264,766</u>

Unavailable/Advanced Revenue:

Unavailable Rental Revenue	<u>\$ 27,188</u>
Total unavailable/advanced revenue for governmental funds	<u>\$ 27,188</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2020****C. Capital Assets**

Capital asset activity for the year ended September 30, 2020 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 7,848,014	\$ 1,602,199	\$ -	\$ 9,450,213
Construction in progress	2,191,483	9,551,656	5,235,937	6,507,202
Total capital assets, not being depreciated	10,039,497	11,153,855	5,235,937	15,957,415
Capital assets, being depreciated:				
Land improvements	3,398,867	-	-	3,398,867
Buildings and improvements	183,527,756	3,213,590	-	186,741,346
Vehicles	9,337,583	1,257,474	460,194	10,134,863
Machinery and equipment	39,632,332	1,348,418	75,000	40,905,750
Intangible software	1,524,653	168,340	-	1,692,993
Infrastructure	5,538,974	362,073	-	5,901,047
Leased assets	2,293,815	-	-	2,293,815
Total capital assets being depreciated	245,253,980	6,349,895	535,194	251,068,681
Less accumulated depreciation for:				
Land improvements	2,544,280	141,466	-	2,685,746
Buildings and improvements	87,591,153	5,732,525	-	93,323,678
Vehicles	6,535,164	1,017,099	455,019	7,097,244
Machinery and equipment	28,371,024	3,685,638	75,000	31,981,662
Intangible software	389,181	312,072	-	701,253
Infrastructure	2,374,719	276,361	-	2,651,080
Leased assets	1,467,796	486,027	-	1,953,823
Total accumulated depreciation	129,273,317	11,651,188	530,019	140,394,486
Total capital assets, being depreciated, net	115,980,663	(5,301,293)	5,175	110,674,195
Governmental activities capital assets, net	\$ 126,020,160	\$ 5,852,562	\$ 5,241,112	\$ 126,631,610

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 5,023,143
Public safety	5,848,616
Health and Welfare	20,991
Sanitation	333,457
Recreation	424,981
Total depreciation expense - governmental activities:	\$ 11,651,188
Emergency Medical Services	\$ 832,047
Solid Waste	1,141,399
Western Idaho Fair	329,309
Total depreciation expense - business-type activities:	\$ 2,302,755

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2020**

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 5,092,482	\$ -	\$ -	\$ 5,092,482
Total capital assets, not being depreciated	<u>5,092,482</u>	<u>-</u>	<u>-</u>	<u>5,092,482</u>
Capital assets, being depreciated:				
Land improvements	46,059,133	-	-	46,059,133
Buildings and improvements	19,921,555	179,465	-	20,101,020
Vehicles	4,877,765	1,110,499	243,974	5,744,290
Machinery and equipment	4,225,998	1,586,678	-	5,812,676
Infrastructure	8,887,729	-	-	8,887,729
Leased assets	-	5,669,667	-	5,669,667
Total capital assets being depreciated	<u>83,972,180</u>	<u>8,546,309</u>	<u>243,974</u>	<u>92,274,515</u>
Less accumulated depreciation for:				
Land improvements	5,030,375	554,392	-	5,584,767
Buildings and improvements	9,893,446	595,075	-	10,488,521
Vehicles	3,965,534	346,920	243,974	4,068,480
Machinery and equipment	2,639,618	446,001	-	3,085,619
Infrastructure	5,162,522	301,308	-	5,463,830
Leased assets	-	59,059	-	59,059
Total accumulated depreciation	<u>26,691,495</u>	<u>2,302,755</u>	<u>243,974</u>	<u>28,750,276</u>
Total capital assets, being depreciated, net	<u>57,280,685</u>	<u>6,243,554</u>	<u>-</u>	<u>63,524,239</u>
Business-type activities capital assets, net	<u>\$ 62,373,167</u>	<u>\$ 6,243,554</u>	<u>\$ -</u>	<u>\$ 68,616,721</u>

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2020****D. Payables**

Payables at September 30, 2020, were as follows:

	<u>Vendors</u>	<u>Salaries and Benefits</u>	<u>Internal Service</u>	<u>Total Payables</u>
Governmental activities:				
General	\$ 4,182,458	\$ 6,579,860	\$ -	\$ 10,762,318
Charities & Welfare	672,519	41,548	-	714,067
Other Governmental Funds	1,158,244	1,121,761	-	2,280,005
Reconciliation of balances in fund financial statements to government-wide financial statements	-	-	2,156,752	2,156,752
Total - governmental activities	<u>\$ 6,013,221</u>	<u>\$ 7,743,169</u>	<u>\$ 2,156,752</u>	<u>\$ 15,913,142</u>
Business-type activities:				
Emergency Medical Svcs.	\$ 172,111	\$ 668,944	\$ -	\$ 841,055
Solid Waste Management	2,534,095	99,145	-	2,633,240
Western Idaho Fair	18,495	45,514	-	64,009
Billing Services	150,235	11,194	-	161,429
Total - business-type activities	<u>\$ 2,874,936</u>	<u>\$ 824,797</u>	<u>\$ -</u>	<u>\$ 3,699,733</u>

E. Internal Balances and Inter-fund Transfers

Due to/from other funds as of September 30, 2020 is as follows:

		Due From				
		<u>General Fund</u>	<u>Non-major Governmental</u>	<u>Proprietary</u>	<u>Internal Service</u>	<u>Total</u>
Due To	General Fund	\$ 10,389	\$ 38,813	\$ 127,653	\$ 76,197	\$ 253,052
	Non-major Governmental	1,774	3,036	2,403	-	7,213
	Proprietary	138	-	122,719	-	122,857
	Total	<u>\$ 12,301</u>	<u>\$ 41,849</u>	<u>\$ 252,775</u>	<u>\$ 76,197</u>	<u>\$ 383,122</u>

These balances result from the time lag between the dates that: (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made. All balances will be repaid within one year.

ADA COUNTY**Notes to the Financial Statements
For the Year Ended September 30, 2020**

Inter-fund transfers for the year ended September 30, 2020, consisted of the following:

Transfer Out						
Transfer In		General Fund	Charities and Welfare	Non-major Governmental	Internal Service	Total
	General Fund	\$ -	\$ 323,787	\$ 1,106,332	\$ 35,785	\$ 1,465,904
	Non-major Governmental	7,312,650	-	-	-	7,312,650
	Total	\$ 7,312,650	\$ 323,787	\$ 1,106,332	\$ 35,785	\$ 8,778,554

Transfers are used to: (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with statutory or budgetary authorizations.

Significant transfers during the fiscal year were as follows:

- General fund transfer of \$7,312,650 to non-major governmental funds to provide for capital projects.
- Non-major governmental fund transfer of \$455,124 to the general fund upon completion of capital projects.
- Transfer from charities and welfare, non-major government and internal service funds to the general fund of \$1,010,780 for interest earnings and increases or decreases in the fair value of investments per management policy.

F. Capital Leases Payable

In fiscal 2016, the County entered into a lease with principal payments totaling \$815,980 for election equipment which is being accounted for in the General Fund. The lease term is seven years with a series of one year leases subject to annual appropriation of funds by the County, with an interest rate of 1.710%. The first lease payment was due in 2017. Ownership of the election equipment will transfer to the County upon the payment of the outstanding lease obligation on any given date. The historical cost and accumulated depreciation of the equipment are \$815,980 and \$475,988, respectively.

The following is a summary of minimum lease payments exclusive of insurance, maintenance and repairs:

Elections Equipment Lease				
Year Ending			Total Lease	
Sept. 30	Principal	Interest	Payment	
2021	\$ 118,530	\$ 5,681	\$ 124,211	
2022	120,565	3,645	124,210	
2023	122,636	1,575	124,211	
Total	<u>\$ 361,731</u>	<u>\$ 10,901</u>		
Total minimum lease payments			372,632	
Less: Amount representing interest			<u>10,901</u>	
Present value of net minimum lease payments			<u>\$ 361,731</u>	

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

At the end of fiscal 2020, the County entered into a lease with principal payments totaling \$5,669,667 for seven pieces of heavy equipment in order to provide daily cell and maintenance operations at the landfill to include: placement and compaction of solid waste, excavation, transport and placement of on-site cover material, as well as fire and litter control rather than using a third party. This lease is being accounted for in the Solid Waste Management Fund. The lease term is six years with a series of one-year leases subject to annual appropriation of funds by the County. The first lease payment of \$819,142 was paid this fiscal; there was no interest associated with this payment however the remaining years have an interest rate of 3.35%. Ownership of the equipment transfers to the County upon the payment of the outstanding lease obligations or the County has the option of returning the equipment for a new lease with new equipment. The historical cost and accumulated depreciation of the equipment are \$5,669,667 and \$59,059 respectively.

The following is a summary of minimum lease payments exclusive of insurance, maintenance and repairs:

Landfill Heavy Equipment Lease			
Year Ending			Total Lease
Sept. 30	Principal	Interest	Payment
2021	\$ 656,649	\$ 162,493	\$ 819,142
2022	678,647	140,495	819,142
2023	701,382	117,760	819,142
2024	724,878	94,264	819,142
2025	2,088,969	69,980	2,158,949
Total	<u>\$ 4,850,525</u>	<u>\$ 584,992</u>	
Total minimum lease payments			5,435,517
Less: Amount representing interest			<u>584,992</u>
Present value of net minimum lease payments			<u>\$ 4,850,525</u>

G. Long-Term Debt

On July 30, 2015 the Avimor Community Infrastructure District No. 1 (Avimor CID No. 1) issued a \$48,800 taxable General Obligation Bond. The bond matures in fiscal year 2045, and bears an interest rate of 8%. Proceeds from the bond were used to set up the infrastructure district and issue bonds.

Avimor CID No. 1 also issued \$332,000 in Special Assessment Bonds September 30, 2015. These bonds mature in fiscal 2045 as well, and bear interest rates of 6% for those that are tax exempt and 8% for those that are taxable. Proceeds from these bonds were used to pay off the promissory note that was used for interim financing for roadwork and landscaping.

On June 28, 2016, \$304,000 in taxable Special Assessment Bonds was issued by Avimor CID No. 1. These bonds mature in fiscal 2046 and bear an interest rate of 6%. Proceeds from these bonds were used for extension of McLeod Way within the infrastructure district.

On April 12, 2017 Avimor CID No.1 issued a taxable General Obligation Bond of \$320,800, which matures in fiscal 2047 and bears an interest rate of 8%. Proceeds from the bond were used to reimburse Avimor Development LLC for project costs they incurred associated with the 2015 General Obligation Bond and 2016 Special Assessment Bond.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

Avimor CID No. 1 also issued taxable Special Assessment Bonds in the amount of \$864,000 on August 30, 2017. The bonds mature in fiscal year 2047 and bear an interest rate of 6%. Proceeds from these bonds were used for the continued extension of McLeod Way, extension of West Creeks Edge Street and the installation of a traffic signal at Avimor Drive and Idaho State Highway 55.

On August 21, 2018 Avimor CID No. 1 issued taxable Special Assessment Bonds in the amount of \$564,000 at par. The bonds mature in fiscal year 2048, and bear an interest rate of 6%. A half year of capitalized interest remained which was used to pay the first interest payment due in 2020. Some proceeds from these bonds were used for construction and improvements of the right-of-way at the intersection of North McLeod Way and Idaho State Highway 55 providing a second access to the District; while the remainder will to be used for the continued extension of Avimor Drive.

The special assessment bonds are direct placements that are secured with the underlying property on which a lien has been recorded. If a special assessment becomes delinquent it is subject to foreclosure by the District in the same manner as real property tax liens; however, they shall be subject to foreclosure at any time after thirty (30) days following written notice of delinquency to the owner of the real property to which the assessment applies. In the event the proceeds of such foreclosure proceedings are insufficient to pay the delinquent amount, the shortfall shall be paid using monies in the Reserve Fund which was required as part of the issuance.

Direct placements were also done for the general obligation bonds. A levy is placed on all taxable real property in the District, in addition to all other taxes, that is sufficient to meet the payment of principle and interest on the bonds as they become due.

Neither the special assessment or general obligation bonds have subjective accelerations clauses; therefore they may not be accelerated.

The following charts represent Avimor's future bond payments based on the September 30 obligation, amortized according to the Bond document debt schedules until the incurred obligation is satisfied.

Year Ending Sept. 30	Avimor General Obligation Bonds Direct Placements			Year Ending Sept. 30	Avimor Special Assessment Bonds Direct Placements		
	Principal	Interest	Total		Principal	Interest	Total
2021	\$ 4,232	\$ 28,852	\$ 33,084	2021	\$ 31,655	\$ 121,704	\$ 153,359
2022	4,571	28,514	33,085	2022	33,583	119,754	153,337
2023	4,936	28,148	33,084	2023	35,634	117,685	153,319
2024	5,331	27,753	33,084	2024	37,805	115,489	153,294
2025	5,758	27,327	33,085	2025	39,831	113,159	152,990
2026-2030	36,480	128,941	165,421	2026-2030	237,995	525,806	763,801
2031-2035	53,601	111,819	165,420	2031-2035	319,257	442,920	762,177
2036-2040	78,758	86,665	165,423	2036-2040	429,379	331,209	760,588
2041-2045	115,721	49,703	165,424	2041-2045	578,269	180,617	758,886
2046-2047	51,267	6,232	57,499	2046-2048	253,673	25,807	279,480
Total	\$ 360,655	\$ 523,954	\$ 884,609	Total	\$ 1,997,081	\$ 2,094,150	\$ 4,091,231

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

Changes in long-term liabilities: Long-term liability activity for the year ended September 30, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Elections equipment lease	\$ 478,259	\$ -	\$ 116,528	\$ 361,731	\$ 118,530
Dispatch console equipment lease	728,921	-	728,921	-	-
Compensated absences	6,480,420	1,533,247	329,039	7,684,628	349,446
Pension	33,391,537	36,479,369	-	69,870,906	-
Claims and judgments	8,428,826	8,548,440	6,389,721	10,587,545	7,487,710
Direct placement bonds:					
Avimor general obligation bond 2015	46,859	-	586	46,273	633
Avimor general obligation bond 2017	317,714	-	3,332	314,382	3,599
Avimor special assessment bond 2015	315,151	-	4,838	310,313	5,157
Avimor special assessment bond 2016	295,496	-	4,638	290,858	4,917
Avimor special assessment bond 2017	852,267	-	12,437	839,830	13,183
Avimor special assessment bond 2018	564,000	-	7,920	556,080	8,398
<i>Governmental activity</i>					
<i>Long-term liabilities</i>	<u>\$ 51,899,450</u>	<u>\$ 46,561,056</u>	<u>\$ 7,597,960</u>	<u>\$ 90,862,546</u>	<u>\$ 7,991,573</u>
Business-type activities:					
Compensated absences	\$ 662,021	\$ 96,471	\$ 28,746	\$ 729,746	\$ 39,304
Pension	3,518,832	3,703,932	-	7,222,764	-
Landfill equipment lease	-	5,669,667	819,142	4,850,525	656,649
Landfill closure	24,509,151	-	215,926	24,293,225	-
<i>Business-type activity</i>					
<i>Long-term liabilities</i>	<u>\$ 28,690,004</u>	<u>\$ 9,470,070</u>	<u>\$ 1,063,814</u>	<u>\$ 37,096,260</u>	<u>\$ 695,953</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end, \$7,182,914 of internal service fund claim liabilities for the County's self-insurance programs are included in the above amounts. For the governmental activities, approximately 92 percent of compensated absences and 86% of pension liabilities are generally liquidated by the general fund and the remainder by special revenue funds. The elections equipment lease will be liquidated by the General Fund and the landfill heavy equipment lease by Solid Waste Management an enterprise fund. In addition to compensated absences and pension, claims in the business-type funds represent the landfill closure/post closure liability, inclusive of any liabilities for groundwater contamination.

H. Solid Waste Landfill Closure and Post-Closure Costs

The County owns and operates a landfill site located in the northern portion of the County. State and federal laws will require the County to close the landfill once its capacity is reached and to monitor and maintain the site for 30 subsequent years. The County recognizes a portion of the closure and post-closure care costs in each operating period even though actual payouts will not occur until the landfill is closed. The amount recognized each year is based on the landfill capacity used as of the balance sheet date. As of September 30, 2020, the County has recorded a combined liability of \$24,293,225, which represents the estimated closure and post-closure costs based on 100% of landfill capacity used to date in the Hidden Hollow Cell and 8.5% capacity used to date in the new North Ravine Cell. The remaining estimated liability for the North Ravine Cell is \$32,562,603, which will be recognized as the remaining capacity is used (estimated to be 47 years for the North Ravine Cell). The estimated costs are subject to change from year to year as the effects of inflation, revision of laws and other variables occur. The

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

County has demonstrated closure, post-closure care, and/or corrective action financial assurance by satisfying the financial ratio alternative method prescribed by Title 40 Part 258.74 of the Code of Federal Regulations.

I. Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. Idaho Code Title 6, Chapter 9, authorizes political subdivisions of the State of Idaho to "levy an annual property tax in the amount necessary to provide for a comprehensive liability plan whether by the purchase of insurance or otherwise". In 1986, the County established a Liability Insurance Fund (an Internal Service Fund) to account for and finance its insured and uninsured risks of loss. Ada County's Department of Administration - Risk Management division, as authorized by Resolution, manages the Fund. Under its self-insurance plan, it is the intent of the County to provide amounts to the Insurance Fund through an annual levy not to exceed \$300,000, until the fund balance is sufficient to provide adequate reserves for known and incurred but not reported claims and a reserve for future catastrophic losses, not to exceed \$15,000,000; however, based on management's decision, this has not occurred since fiscal year 2008. At September 30, 2020, the Liability Insurance Fund had net position of \$8,205,284.

In prior years and for the period of October 1, 2003 to January 1, 2004, the County purchased workers' compensation insurance from the State of Idaho in accordance with State requirements. Effective January 1, 2004, the County became self-insured for workers' compensation as authorized by the Idaho Industrial Commission. The program is administered by a third party and the County purchases excess workers' compensation insurance (with an aggregate limit of \$1,000,000) to provide coverage for individual claims above the county's self-insured retention (SIR). The County retains responsibility for the first \$600,000 of each claim for all employees.

The County purchases property insurance from Idaho Counties Risk Management Program (ICRMP). The County has property insurance coverage up to \$321,945,031 with a \$25,000 deductible. All funds of the County participate in the self-insurance program and make premium payments to the Liability Insurance Fund based on historical cost and loss information, adjusted annually.

There have been no significant reductions in insurance coverage from the previous year, and no settlements in excess of insurance coverage in any of the prior three fiscal years.

Beginning in fiscal year 2000, the County established a Self-Funded Health Fund (an Internal Service Fund) for risks associated with the employee's health insurance plan where assets are set aside for claim settlements. All funds with employees eligible for benefits participate, and make payments to the Health Insurance Fund based on the number of qualifying employees in each fund and on estimates of potential usage. The County funded an initial reserve of \$1.2 million through a transfer from the General Fund, based on advice from actuarial consultants and in accordance with State requirements. Provisions are also made for unexpected and unusual claims. Third parties administer the plan, covering medical, dental and vision claims. Stop-loss coverage for medical claims exceeding \$200,000 per employee is purchased from the third party administrator. At September 30, 2020, the Self-Funded Health Insurance Fund had net position of \$6,950,977.

A liability for a claim in either insurance fund is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated based on the estimated ultimate cost of settling the claim, considering the effects of inflation, recent claim settlement trends including

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

frequency and amount of payouts, and other economic and social factors. Claim liabilities include any specific, incremental claim adjustment expense, and any material estimated recoveries are deducted from the liability for unpaid claims.

Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	Liability Insurance		Self-Funded Health	
	Fiscal Year		Fiscal Year	
	2020	2019	2020	2019
Unpaid claims as of October 1	\$ 3,982,221	\$ 3,582,883	\$ 2,141,099	\$ 1,328,764
Total incurred claims (including IBNRs) and prior period changes in claim estimates	2,606,224	1,659,361	24,577,827	22,209,793
Total payments	1,559,217	1,260,023	24,565,240	21,397,458
Unpaid claims as of September 30	<u>\$ 5,029,228</u>	<u>\$ 3,982,221</u>	<u>\$ 2,153,686</u>	<u>\$ 2,141,099</u>

J. Fund Equity

Ada County's financial policies outline the following classifications of fund balance that are reported on the governmental funds' balance sheet (page 29):

Assigned – This portion of fund balance reflects the amount of FY2020 fund balance that has been re-budgeted as a funding source for the County's FY2021 budget; also known as 'subsequent years' expenditures'. Future capital improvements that are in the planning stages and any replacement programs are also included. If the County had any special revenue funds that did not meet the definition of a special revenue fund they would be combined with the General Fund and their total fund balance would be considered "assigned" for their fund. Currently, all special revenue funds meet the definition and stand alone.

Unassigned – This portion of fund balance reflects the amount of FY2020 fund balance that is needed to fund the first three and a half months of FY2021 because the first-half property taxes are not due until December 20; known as 'cash basis'. Also included in this classification is the amount of 'minimum fund balance' the County desires to keep on hand to mitigate current and future risks and ensures service levels. Minimum fund balance in the General Fund is set based on the risk of a reduction to major revenue sources (property tax, state shared revenues and charge for service revenues) as well as fund balance in other county funds, investment variance and general uncertainty. Minimum fund balance is 15% of operating revenues for all other funds. Finally, any residual net resources or total fund balance in excess of the other classifications; also known as 'surplus' that is available for any purpose is included here.

The General Fund is the only fund that reflects a positive "unassigned" fund balance since any surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund. Any negative "unassigned" amounts would reflect 'deficits' where there is an excess of other classifications over total fund balance. Ada County does not have any negative "unassigned" fund balance.

K. Contingencies and Commitments

The County has assumed responsibility for groundwater contamination that has been identified near its sanitary landfill. Based on recommendations and evaluative advice from consultants, the Solid Waste Management Fund initiated remediation procedures – the cost of which is included in the liability described in **Note H - Solid Waste Landfill Closure and Post-Closure Costs**.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

Also, the County is contingently liable with respect to certain lawsuits and other claims that have arisen in the ordinary course of its operations. County officials believe that potential claims resulting from such litigation would not materially affect the financial condition or results of operations. Reserves for contingent liabilities and conservative revenue accruals are routinely evaluated. The County is a recipient of federal funds and is subject to audits by governmental agencies. County officials are of the opinion that findings, if any, resulting from these audits, will not materially affect the financial condition of the County. The estimated liabilities for lawsuits and claims are accounted for in the internal service funds.

At the end of fiscal year 2011, the County transferred their ownership right to a future income stream from CCDC for the parking garage facilities and their related operations and maintenance in exchange for a 17% ownership interest in the Avenue A East Garage valued at \$2,260,336. In conjunction with this transaction, the County received a note receivable from CCDC maturing September 30, 2042. Upon maturity of the note receivable, the County has the option to purchase the remaining 83% of the garage for the redemption of the note plus \$1. No value has been assigned to the note as it has a 100% allowance based on the contingent nature of the transaction.

During 2020, the world-wide coronavirus pandemic continues to impact national and global economies. The County is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the future impact to the County is not known.

As of September 30, 2020, the County had the following outstanding contractual commitment:

Project Name	Contract Amount	Paid to Date	Remaining Commitment
Coroner Refrigeration Expansion	\$ 735,400	\$ 202,964	\$ 532,436
Courthouse Parking Gate	159,418	-	159,418
Juvenile Security Upgrade	75,000	19,000	56,000
Juvenile Water Re-piping	680,408	17,305	663,103
Barber Park Pathways and Parking	78,678	28,058	50,620
Motorola GEO Redundant Prime Site	754,045	716,342	37,703
Motorola KMF	400,162	380,154	20,008
Jail Expansion – Pod C & CCU Upgrade	2,599,100	633,600	1,965,500
Coroner Facility	2,324,806	471,416	1,853,390
Total Remaining Commitments			<u>\$ 5,338,178</u>

There are no significant encumbrances to report; all appropriations lapse at the end of the fiscal year; therefore, all encumbrances are cancelled.

L. Other Post-Employment Benefits

The County provides postemployment health care to its retirees and their enrolled dependents at the time of their retirement up to age 65 (Medicare eligible). To be eligible for the benefits, an employee must be at least 55 years of age, or at least 50 if they qualify under PERSI's "Rule of 80", and have accrued at least 10 years of continuous service as a County employee. Benefits include medical coverage, vision and dental.

Ada County made a modest change to its plan in fiscal year 2020. The County no longer provides or maintains a flat \$3,600 subsidy for retirees; retirees now pay the entire true retiree cost as calculated by the plan annually. Currently, 37 participants take advantage of this benefit and pay the total cost of the premium (employer and employee portions). In fiscal year 2020, 12 employees were added, 8 became Medicare eligible and were removed and 1 dropped coverage.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

An actuarial study was completed in 2017 by Milliman regarding the County's OPEB liability. Calculations were obtained using the "Entry Age Normal Cost" method. At that time, the County's Net OPEB Liability (NOL) was \$1,413,606 and the Actuarially Determined Contribution (ADC) was \$139,994.

It is the County's position the NOL will be maintained at the above level in future years and is not significant to the financial statements. As such, the County did not accrue a liability in this fiscal year and does not anticipate accruing any liability in future years.

M. Pension Plan

Plan Description – Ada County contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits – The Base Plan provides retirement, disability, death, and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (five months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions – Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board with limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2020 it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Ada County contributions were \$14,375,481 for the year ended September 30, 2020.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions – At September 30, 2020, Ada County reported a liability for its proportionate share of the net pension liability. The net pension liability

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Ada County's proportion of the net pension liability was based on Ada County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, Ada County's proportion was 3.3199518%, which was a .0863759% increase from the prior year.

For the year ended September 30, 2020, Ada County recognized pension expense (revenue) of \$17,967,045. At September 30, 2020, Ada County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	\$ 6,023,382	\$ 2,517,277
Changes in assumptions or other inputs	1,303,796	-
Net difference between projected and actual earnings on pension plan investments	8,836,418	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,300,269	1,268,663
Employer contributions subsequent to the measurement date	3,920,135	-
Total	<u>\$ 23,384,000</u>	<u>\$ 3,785,940</u>

\$3,920,135 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the pension expense in the year ending September 30, 2021.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2019 the beginning of the measurement period ended June 30, 2020 is 4.7 years.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year ended September 30:

2021	\$ 1,189,157
2022	4,125,627
2023	4,909,582
2024	5,453,559

Actuarial Assumptions – Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

The following are the actuarial assumptions and the entry age normal cost method, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expense
Cost-of-living adjustments	1.00%

Mortality rates were based on the RP-2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2020 is based on the results of an actuarial valuation date July 1, 2020.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.

Capital Market Assumptions from Callan 2020

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Nominal Rate of Return (Arithmetic)</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation – Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%

ADA COUNTY

Notes to the Financial Statements For the Year Ended September 30, 2020

Portfolio Standard Deviation	12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return	6.25%	3.89%
Assumed Investment Expenses	0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses	5.85%	3.49%

Discount Rate – The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the Employer's proportionate share of the net pension liability(asset) to changes in the discount rate – The following presents the Employer's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.05%, as well as what the Employer's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05%) or 1-percentage-point higher (8.05%) than the current rate:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
Employer's proportionate share of the net Pension liability (asset)	\$158,097,997	\$77,093,670	\$10,116,293

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report that is a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

N. Subsequent Events

On October 1, 2020 the County concurrently entered into: 1) a primary lease with the Idaho Health Facilities Authority (the authority) where the County leased property currently owned by the County to the authority and 2) a separate annual appropriation lease where the authority will sublease the land and lease the project to the County on an annual basis subject to appropriation. The project is for the construction and acquisition of a new coroner facility near the corner of Eagle Road and Franklin in Meridian. The total obligation is \$46,696,638 with interest rates on the authority's bonds at 5.0% on the bonds maturing between March 1, 2021 and September 1, 2030, 4.0% for bonds maturing March 1, 2031 and September 1, 2045 and 2.5% for those maturing March 1, 2046 and September 1, 2050.

**REQUIRED SUPPLEMENTARY
INFORMATION**

Ada County
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Property taxes	\$ 112,281,367	\$ 112,281,367	\$ 113,315,712	\$ 1,034,345
Sales tax allocation	24,750,000	24,750,000	25,325,214	575,214
State shared	6,810,776	6,810,776	7,576,408	765,632
Payments in lieu of taxes	825,000	825,000	840,883	15,883
Licenses and permits	1,350,000	1,366,026	1,297,564	(68,462)
Charges for services	25,801,751	26,859,314	30,390,647	3,531,333
Grants	732,366	3,181,170	3,140,848	(40,322)
Interest income	1,500,000	1,500,000	2,987,771	1,487,771
Miscellaneous	2,669,896	2,738,613	3,434,300	695,687
Total general fund revenues	<u>\$ 176,721,156</u>	<u>\$ 180,312,266</u>	<u>\$ 188,309,347</u>	<u>\$ 7,997,081</u>
Expenditures:				
<u>General Government</u>				
Clerk of the District Court:				
Personal services	\$ 2,707,276	\$ 2,707,276	\$ 2,629,435	\$ 77,841
Other services and charges	1,266,925	1,975,042	1,953,242	21,800
Capital outlays	523,400	21,392	20,751	641
Total clerk of the district court	<u>4,497,601</u>	<u>4,703,710</u>	<u>4,603,428</u>	<u>100,282</u>
Treasurer:				
Personal services	1,195,698	1,195,698	1,004,295	191,403
Other services and charges	417,181	434,284	325,503	108,781
Capital outlays	21,060	3,957	-	3,957
Total treasurer	<u>1,633,939</u>	<u>1,633,939</u>	<u>1,329,798</u>	<u>304,141</u>
Assessor:				
Personal services	958,522	958,522	845,759	112,763
Other services and charges	92,583	92,583	83,428	9,155
Capital outlays	-	-	-	-
Total assessor	<u>1,051,105</u>	<u>1,051,105</u>	<u>929,187</u>	<u>121,918</u>
Assessor Motor Vehicle:				
Personal services	2,390,987	2,390,987	2,302,664	88,323
Other services and charges	519,343	519,343	460,665	58,678
Capital outlays	-	-	-	-
Total assessor motor vehicle	<u>2,910,330</u>	<u>2,910,330</u>	<u>2,763,329</u>	<u>147,001</u>
Prosecuting Attorney:				
Personal services	16,495,338	16,872,139	16,121,031	751,108
Other services and charges	1,326,699	1,422,812	1,095,836	326,976
Capital outlays	132,541	78,806	48,407	30,399
Total prosecuting attorney	<u>17,954,578</u>	<u>18,373,757</u>	<u>17,265,274</u>	<u>1,108,483</u>

The notes to the required supplementary information - basis of budgeting - is an integral part of this schedule.

(Continued)

Ada County
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
<u>General Government (Continued)</u>				
Operations:				
Personal services	3,745,227	3,745,227	3,443,541	301,686
Other services and charges	6,642,593	7,376,580	6,903,884	472,696
Capital outlays	2,686,308	1,952,321	1,733,710	218,611
Total operations	13,074,128	13,074,128	12,081,135	992,993
Development Services:				
Personal services	3,026,020	3,026,020	2,745,343	280,677
Other services and charges	675,800	714,183	271,719	442,464
Capital outlays	37,020	637	-	637
Total development services	3,738,840	3,740,840	3,017,062	723,778
Information Technology:				
Personal services	7,651,518	7,651,518	7,353,017	298,501
Other services and charges	5,143,968	5,920,557	5,376,486	544,071
Capital outlays	1,100,300	323,711	291,695	32,016
Total information technology	13,895,786	13,895,786	13,021,198	874,588
Public Defender:				
Personal services	8,402,406	9,212,649	9,047,328	165,321
Other services and charges	2,446,072	2,952,558	2,210,228	742,330
Capital outlays	25,100	691,115	-	691,115
Total public defender	10,873,578	12,856,322	11,257,556	1,598,766
Department of Administration:				
Personal Services	3,099,462	3,099,462	2,730,401	369,061
Other services and charges	2,650,044	2,787,437	2,561,656	225,781
Capital outlays	39,950	24,038	-	24,038
Total administration	5,789,456	5,910,937	5,292,057	618,880

The notes to the required supplementary information - basis of budgeting - is an integral part of this schedule.

**Ada County
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
<u>General Government (Continued)</u>				
General:				
Personal services	550,000	550,000	-	550,000
Other services and charges	4,320,517	4,145,517	2,830,663	1,314,854
Capital outlays	6,803,690	7,053,690	6,548,400	505,290
Total general	11,674,207	11,749,207	9,379,063	2,370,144
Total general government (including capital outlays)	87,093,548	89,900,061	80,939,087	8,960,974
Less: capital outlays	11,369,369	10,149,667	8,642,963	1,506,704
Total general government (excluding capital outlays)	<u>\$ 75,724,179</u>	<u>\$ 79,750,394</u>	<u>\$ 72,296,124</u>	<u>\$ 7,454,270</u>
<u>Public Safety</u>				
Sheriff:				
Personal services	\$ 68,459,109	\$ 69,383,727	\$ 68,622,673	\$ 761,054
Other services and charges	9,479,950	11,400,473	10,495,863	904,610
Capital outlays	2,444,428	1,776,649	1,016,744	759,905
Total sheriff	80,383,487	82,560,849	80,135,280	2,425,569
Coroner:				
Personal services	2,729,268	2,729,268	2,562,408	166,860
Other services and charges	408,552	259,956	231,161	28,795
Capital outlays	9,500	408,096	369,688	38,408
Total coroner	3,147,320	3,397,320	3,163,257	234,063
Juvenile:				
Personal services	8,853,998	8,993,858	8,179,454	814,404
Other services and charges	782,450	2,307,036	585,100	1,721,936
Capital outlays	86,080	1,636,873	29,295	1,607,578
Total juvenile	9,722,528	12,937,767	8,793,849	4,143,918
Total public safety (including capital outlays)	93,253,335	98,895,936	92,092,386	6,803,550
Less: capital outlays	2,540,008	3,821,618	1,415,727	2,405,891
Total public safety (excluding capital outlays)	<u>\$ 90,713,327</u>	<u>\$ 95,074,318</u>	<u>\$ 90,676,659</u>	<u>\$ 4,397,659</u>
Total general fund expenditures (excluding capital outlays)	\$ 166,437,506	\$ 174,824,712	\$ 162,972,783	\$ 11,851,929
Add: capital outlays	13,909,377	13,971,285	10,058,690	3,912,595
Total general fund expenditures (including capital outlays)	<u>\$ 180,346,883</u>	<u>\$ 188,795,997</u>	<u>\$ 173,031,473</u>	<u>\$ 15,764,524</u>

The notes to the required supplementary information - basis of budgeting - is an integral part of this schedule.

(Continued)

**Ada County
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenue Over (Under) Expenditures			15,277,874	
OTHER FINANCING SOURCES (USES)				
Transfers In			1,465,904	
Transfers Out			(7,312,650)	
Total Other Financing Sources (Uses)			<u>(5,846,746)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			9,431,128	
Reconciling Items				
Changes Affected by Accrued Revenues			8,438,707	
Changes Affected by Accrued Expenditures			5,735,874	
Fund Balances - Beginning of Year			<u>75,805,189</u>	
Fund Balances - End of Year			<u>\$ 99,410,898</u>	

The notes to the required supplementary information - basis of budgeting - is an integral part of this schedule.

Ada County
Charities and Welfare
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ 8,103,361	\$ 8,103,361	\$ 8,192,674	\$ 89,313
Intergovernmental	-	-	3,610	3,610
Charges for services	1,000,000	1,000,000	1,284,288	284,288
Miscellaneous	211,760	211,760	232,332	20,572
Total revenues	<u>9,315,121</u>	<u>9,315,121</u>	<u>9,712,904</u>	<u>397,783</u>
Expenditures:				
Current-				
Health and welfare				
Personal services	1,576,264	1,576,264	1,043,198	533,066
Other services and charges	9,625,557	9,638,857	7,791,924	1,846,933
Capital outlays	13,300	-	-	-
Total expenditures	<u>11,215,121</u>	<u>11,215,121</u>	<u>8,835,122</u>	<u>2,379,999</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>877,782</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(323,787)</u>	
Total Other Financing Sources (Uses)			<u>(323,787)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			553,995	
Reconciling Items				
Changes Affected by Accrued Revenues			387,676	
Changes Affected by Accrued Expenditures			(883,410)	
Fund Balances - Beginning of Year			<u>9,426,041</u>	
Fund Balance - End of Year			<u>\$ 9,484,302</u>	

The notes to the required supplementary information - basis of budgeting - is an integral part of this schedule.

Ada County

Required Supplementary Information

Notes to Required Supplementary Information – Basis of Budgetary Reporting, Stewardship, Compliance, and Accountability For the Year Ended September 30, 2020

Basis of Budgetary Accounting

The County's legal budget is prepared using cash basis records. Encumbrances are allowed for budgetary control purposes, but lapse at the close of the year. The Budget and Actual Schedules are prepared on the budgetary basis and include this variation from GAAP. The reconciliation at the bottom of the budget and actual statements shows the difference between the basis of budgeting and GAAP.

Stewardship, Compliance, and Accountability

Budgetary Information

The County budgets its revenues and expenditures, as is required by Idaho Code Section 31, Chapter 16. Following these guidelines, the County adopts annual appropriated budgets for General, Special Revenue, Capital Project, Debt Service and Enterprise Funds. All appropriated budgets for Governmental and Proprietary Funds are adopted on a non-GAAP cash basis. The following is a summary of the budgetary process for the County:

Prior to the third Monday in May, each elected official or department head submits to the Auditor's Office a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures by department categorized by personal services and other charges and services (including capital outlay) and the means of financing them. The Auditor's Office assures the budgets are balanced. Budget hearings, give the County departments an opportunity to present their proposed budgets to the County Commissioners and the public at large.

On or before the first Monday in August, the proposed budget is submitted to the County Commissioners for review and tentative approval. When the tentative budget has been approved it must be published in the newspaper. Public budget hearings are conducted by the County on or before the Tuesday after Labor Day to obtain taxpayer comments, and upon conclusion of the hearing, the County Commissioners legally adopt the budget by a resolution in the official minutes of the board.

The budget in no event shall be greater than the amount of the advertised tentative budget. Per Idaho Code Section 31, the actual expenditures for the ensuing fiscal year shall not exceed the appropriations legally adopted by the Commissioners. The County's policy is that amounts may not be transferred between personal services and other charges and services (including capital outlay) and amounts may not be transferred between departments or funds.

Ada County may increase the total appropriations budget during the current year as grants are subsequently awarded by federal or state agencies, for donations to various departments, for carrying forward prior year incomplete major capital construction project balances and for receipt of unscheduled and/or unanticipated revenue, provided that there is no increase in anticipated property taxes. The appropriations budget may only be increased by the amount of actual revenues received or carried forward in the case of major capital construction projects. Such

Ada County

Required Supplementary Information

**Notes to Required Supplementary Information – Basis of Budgetary Reporting,
Stewardship, Compliance, and Accountability
For the Year Ended September 30, 2020**

budget revisions must be advertised, discussed in a public hearing, and adopted by a resolution from the Board of County Commissioners. The County increased the total 2020 budget by \$17,810,574 which had no impact on property taxes.

The level of budgetary control (level at which expenditures may not legally exceed the appropriations) is established by the personal services and other charges and services (including capital outlay) within the department and fund.

The County employs budgetary integration as a management control device during the year for all Governmental and Proprietary Funds. All appropriations, other than those for capital improvements not yet completed, lapse at the end of the fiscal year and become null and void. However, appropriation accounts may remain open until the first Monday in November for the payment of claims incurred prior to the close of the fiscal year. Lawful claims presented thereafter against any subsequent appropriation will be provided for in the ensuing budget.

Encumbrance accounting, the recording of purchase orders, contracts and other commitments for the expenditure of monies to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in all Governmental Funds. All encumbrances are canceled when appropriations lapse.

Ada County

**Required Supplementary Information
Schedule of Employer's Share of Net Pension Liability - PERSI
For the Year Ended September 30, 2020**

Last Six Fiscal Years ⁽¹⁾
(dollars in thousands)

	<u>2015 ⁽²⁾</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Proportion of the net pension liability (asset)	3.18%	3.09%	3.05%	3.15%	3.23%	3.32%
Proportionate share of the net pension liability (asset)	\$ 41,927	\$ 62,634	\$ 71,337	\$ 46,609	\$ 36,910	\$ 77,094
Covered payroll	\$ 89,374	\$ 90,793	\$ 95,037	\$ 101,744	\$ 109,965	\$ 118,684
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	46.91%	68.99%	75.06%	45.81%	33.57%	64.96%
Plan fiduciary net position as a percentage of the total pension liability	91.38%	87.26%	90.68%	91.69%	93.79%	88.22%

(1) The County will continue to annually report information until this schedule includes 10 fiscal years.

(2) Amounts as of the measurement date of June 30.

Ada County**Required Supplementary Information
Schedule of Employer Contributions
For the Year Ended September 30, 2020**

Last Six Fiscal Years ⁽¹⁾
(dollars in thousands)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Contractually required contribution	\$ 10,049	\$ 10,669	\$ 11,018	\$ 11,679	\$ 12,933	\$ 14,375
Contributions in relation to the contractually required contribution	<u>(10,049)</u>	<u>(10,669)</u>	<u>(11,018)</u>	<u>(11,679)</u>	<u>(12,933)</u>	<u>(14,375)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 89,209	\$ 94,563	\$ 97,445	\$ 103,251	\$ 112,968	\$ 120,477
Contributions as a percentage of covered payroll	11.26%	11.28%	11.31%	11.31%	11.45%	11.93%

(1) The County will continue to annually report information until this schedule includes 10 fiscal years.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Public Health - to account for the County's portion of services provided on a regional basis by the State of Idaho. Funding is provided by property tax dollars. This fund was established by authority of Idaho Code Section 31-862.

Weed Control - to account for operations of noxious weed control throughout the County. Revenues are provided primarily from user fees and property tax dollars. This fund was established by authority of Idaho Code Section 22-2406.

Pest Extermination - to account for the operation of the extermination of pests, primarily gophers, in the unincorporated areas of the County. Funding is provided by property tax dollars and minimal user fees. This fund was established by authority of Idaho Code Section 25-2601, 2602, 2604.

Parks and Recreation - to account for the operation and maintenance of Barber Park as well as other recreational projects. Initial capital expenditures have been provided by federal grants. Revenues are provided by user fees and property tax dollars. This fund was established by authority of Idaho Code Section 63-805.4a.

Ad Valorem - to account for operations of the reappraisal division of the assessor's office which provides a continuing program of valuation of all properties. All parcels of property under the assessor's jurisdiction are appraised at current market value for assessment purposes. This fund was established by authority of Idaho Code Section 63-314.3.

Court Monitoring - to account for a surcharge collected on all fines for persons violating the state law against driving a motor vehicle while under the influence of alcohol, drugs or other intoxicating substance, monies may be utilized for the purchase of ignition interlock and electronic devices. The court may also utilize moneys in this fund for alcohol or drug abuse related probation, treatment or prevention programs for adults or juveniles. This fund was established by authority of Idaho Code Section 18-8010.

District Court - to account for operations of the court exclusive of courthouse construction and remodeling costs. Funding is provided by property tax dollars, court filing fees, fines and forfeitures. This fund was established by authority of Idaho Code Section 31- 867.

Drug Court & Mental Health Court – to accumulate funds from fees charged to persons admitted into a drug court or mental health court. Moneys in this fund shall be expended exclusively for expenses incurred in connection with the drug court or mental health court programs, such as treatment, testing, and private counseling. A fee may be ordered as a condition of probation and is in addition to all other fines and fees levied. This fund was established by authority of Idaho Code Section 31-3201E.

SPECIAL REVENUE FUNDS (CONTINUED)

County Court Facilities - to account for court planning, remodeling and construction of court facilities. The County Court Facilities fund is separate and distinct from the District Court fund. At the discretion of the Board of County Commissioners, funds deposited in the County Court Facilities fund may be accumulated from year to year. Revenue is provided by an administrative surcharge on each civil case. This fund was established by authority of Idaho Code Section 31-867.3.

Waterways - to account for operations of the County boat patrol and other expenditures related to improvements of public waterways within the County. Revenue is provided by user fees. This fund was established by authority of Idaho Code Section 57-1501 and 67-7013.

Emergency Communications - to account for initiation, maintenance and enhancement of a consolidated emergency communications system (911) within Ada County. A telephone user fee of one dollar (\$1.00) was authorized by the electorate of the County to provide for the funding of a consolidated communications system which is vital to enhancing the public health, safety and welfare of the residents. This fund was established by authority of Idaho Code Section 31-48.

Emergency Management Fund – to account for operations of the “Emergency Resources Management Plan” pursuant to Idaho Code Section 46, Chapter 1009. All cities within the County participate along with the County to finance the disaster preparedness plan. Revenues are also received from the Federal government.

Veterans Memorial - to assist in the maintenance, upkeep and repair of servicemen’s memorials within Ada County. This fund was established by authority of Idaho Code Section 65-102,103.

Mosquito Abatement – to account for the abatement of mosquitoes and/or other vermin of public health importance. Revenue is provided by a levy upon taxable property within the boundaries of the district. Authorization to form a mosquito abatement district is established by Idaho Code Section 39-2801, 2805.

Consolidated Elections – to account for all costs related to conducting political subdivision elections with the exception of Boise School District trustee and irrigation districts. Funding is provided through distribution of sales tax. This fund was established by authority of Idaho Code Section 31-809A.

CAPITAL PROJECTS FUND

Capital Projects – to account for the acquisition and construction of major capital initiatives other than those financed by Proprietary Funds.

DEBT SERVICE FUND

Avimor Community Infrastructure District No. 1 – to account for administration and debt associated with infrastructure improvements made within the district. Funding is provided by a levy for administrative costs and general obligation bonds and special assessments. This fund was authorized by authority of Idaho Code Title 50, Chapter 31.

Ada County
Combining Balance Sheet
Non-major Governmental Funds
September 30, 2020

Special Revenue Funds

	Public Health Fund	Weed Control Fund	Pest Extermination Fund	Parks and Recreation Fund	Ad Valorem Fund	Court Monitoring Fund	District Court Fund	Drug/Mental Health Court Fund
ASSETS								
Cash and cash equivalents	\$ 3,871	\$ 25,577	\$ 34,049	\$ 46,501	\$ 63,700	\$ 1,216	\$ 211,894	\$ 75,270
Investments	162,273	1,059,459	1,439,362	1,944,480	2,665,806	50,969	8,670,690	3,154,975
Accounts receivable	-	12,484	-	-	-	-	-	-
Property tax receivable	789,771	774,604	679,182	726,843	3,485,815	-	12,453,068	-
Accrued interest receivable	-	-	2,871	-	-	-	-	-
Due from other funds	-	7,213	-	-	-	-	-	-
Due from other agencies and units of government	1,023,115	155	11,689	-	2,721	-	180,123	395
Total assets	<u>\$ 1,979,030</u>	<u>\$ 1,879,492</u>	<u>\$ 2,167,153</u>	<u>\$ 2,717,824</u>	<u>\$ 6,218,042</u>	<u>\$ 52,185</u>	<u>\$ 21,515,775</u>	<u>\$ 3,230,640</u>
LIABILITIES								
Accounts payable	\$ -	\$ 137,412	\$ 57,136	\$ 52,721	\$ 180,315	\$ -	\$ 898,733	\$ 158,909
Due to other funds	-	781	729	-	-	-	337	-
Unavailable/advanced revenue	-	-	-	27,188	-	-	-	-
Total liabilities	<u>-</u>	<u>138,193</u>	<u>57,865</u>	<u>79,909</u>	<u>180,315</u>	<u>-</u>	<u>899,070</u>	<u>158,909</u>
DEFERRED INFLOWS								
Property tax	<u>789,771</u>	<u>774,604</u>	<u>679,182</u>	<u>726,843</u>	<u>3,485,815</u>	<u>-</u>	<u>12,453,068</u>	<u>-</u>
FUND BALANCES								
Restricted for:								
Enabling Legislation	1,189,259	966,695	1,430,106	-	-	-	-	3,071,731
Community infrastructure	-	-	-	-	-	-	-	-
Assigned for:								
General government	-	-	-	-	2,551,912	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	52,185	8,163,637	-
Recreation and culture	-	-	-	1,911,072	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total Fund Balances	<u>1,189,259</u>	<u>966,695</u>	<u>1,430,106</u>	<u>1,911,072</u>	<u>2,551,912</u>	<u>52,185</u>	<u>8,163,637</u>	<u>3,071,731</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 1,979,030</u>	<u>\$ 1,879,492</u>	<u>\$ 2,167,153</u>	<u>\$ 2,717,824</u>	<u>\$ 6,218,042</u>	<u>\$ 52,185</u>	<u>\$ 21,515,775</u>	<u>\$ 3,230,640</u>

Ada County
Combining Balance Sheet
Non-major Governmental Funds
September 30, 2020

Special Revenue Funds							Capital Projects Fund	Debt Service Fund	Total
County Court Facilities Fund	Waterways Fund	Emergency Communications Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Consolidated Elections Fund	Capital Projects Fund	Avimor CID No. 1 Fund	Non-major Governmental Funds
\$ 20,888	\$ 5,931	\$ 164,518	\$ 12,886	\$ 42	\$ 50,242	\$ 15,451	\$ 15,400,190	\$ 174,260	\$ 16,306,486
875,542	250,733	6,954,655	535,926	1,779	2,123,861	647,652	7,255,517	26,631	37,820,310
-	-	471,177	-	-	-	-	-	-	483,661
-	-	-	-	20,000	1,266,911	-	-	43,373	20,239,567
-	516	13,760	-	-	4,328	-	4,527	47	26,049
-	-	-	-	-	-	-	-	-	7,213
-	88,601	-	138,842	-	16,185	-	-	-	1,461,826
<u>\$ 896,430</u>	<u>\$ 345,781</u>	<u>\$ 7,604,110</u>	<u>\$ 687,654</u>	<u>\$ 21,821</u>	<u>\$ 3,461,527</u>	<u>\$ 663,103</u>	<u>\$ 22,660,234</u>	<u>\$ 244,311</u>	<u>\$ 76,345,112</u>
\$ -	\$ 10,671	\$ 308,099	\$ 37,120	\$ -	\$ 171,884	\$ 21,809	\$ 231,357	\$ 13,839	\$ 2,280,005
-	25,959	12,683	17	-	1,343	-	-	-	41,849
-	-	-	-	-	-	-	-	-	27,188
-	36,630	320,782	37,137	-	173,227	21,809	231,357	13,839	2,349,042
-	-	-	-	20,000	1,266,911	-	-	43,373	20,239,567
896,430	-	7,283,328	-	-	2,021,389	641,294	-	-	17,500,232
-	-	-	-	-	-	-	-	187,099	187,099
-	-	-	-	-	-	-	-	-	2,551,912
-	-	-	650,517	-	-	-	-	-	650,517
-	-	-	-	-	-	-	-	-	8,215,822
-	309,151	-	-	1,821	-	-	-	-	2,222,044
-	-	-	-	-	-	-	22,428,877	-	22,428,877
<u>896,430</u>	<u>309,151</u>	<u>7,283,328</u>	<u>650,517</u>	<u>1,821</u>	<u>2,021,389</u>	<u>641,294</u>	<u>22,428,877</u>	<u>187,099</u>	<u>53,756,503</u>
<u>\$ 896,430</u>	<u>\$ 345,781</u>	<u>\$ 7,604,110</u>	<u>\$ 687,654</u>	<u>\$ 21,821</u>	<u>\$ 3,461,527</u>	<u>\$ 663,103</u>	<u>\$ 22,660,234</u>	<u>\$ 244,311</u>	<u>\$ 76,345,112</u>

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2020

	Special Revenue Funds							
	Public Health Fund	Weed Control Fund	Pest Extermination Fund	Parks and Recreation Fund	Ad Valorem Fund	Court Monitoring Fund	District Court Fund	Drug/Mental Health Court Fund
REVENUES								
Taxes	\$ 2,218,044	\$ 786,006	\$ 673,304	\$ 819,282	\$ 3,390,471	\$ -	\$ 12,099,873	\$ -
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	1,083,660	-
Charges for services	-	331,221	394	206,143	132,909	-	1,053,157	336,308
Intergovernmental	1,024,149	8,107	44,720	106	5,066	-	1,544,063	1,389,941
Interest income	4,627	18,285	26,588	35,604	52,677	939	162,029	99,482
Net increase (decrease) in the fair value of investments	1,019	6,679	8,982	11,764	15,684	303	53,140	13,377
Miscellaneous	-	7,177	3	431,638	4,809	29,633	13,394	181,076
Total revenues	<u>3,247,839</u>	<u>1,157,475</u>	<u>753,991</u>	<u>1,504,537</u>	<u>3,601,616</u>	<u>30,875</u>	<u>16,009,316</u>	<u>2,020,184</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	3,505,071	-	14,922,796	1,853,023
Sanitation	-	1,021,481	497,567	-	-	-	-	-
Public safety	-	-	-	-	-	23,200	-	-
Health and welfare	2,192,390	-	-	-	-	-	-	-
Recreational and cultural	-	-	-	1,164,528	-	-	-	-
Community infrastructure	-	-	-	-	-	-	-	-
Capital outlay	-	-	32,273	90,213	-	-	-	2,025,370
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Interest and other debt charges	-	-	-	-	-	-	-	-
Total expenditures	<u>2,192,390</u>	<u>1,021,481</u>	<u>529,840</u>	<u>1,254,741</u>	<u>3,505,071</u>	<u>23,200</u>	<u>14,922,796</u>	<u>3,878,393</u>
Excess (deficiency) of revenues over expenditures	<u>1,055,449</u>	<u>135,994</u>	<u>224,151</u>	<u>249,796</u>	<u>96,545</u>	<u>7,675</u>	<u>1,086,520</u>	<u>(1,858,209)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	<u>(5,646)</u>	<u>(24,964)</u>	<u>-</u>	<u>(47,368)</u>	<u>(68,361)</u>	<u>(1,242)</u>	<u>(215,169)</u>	<u>(112,859)</u>
Total other financing sources and (uses)	<u>(5,646)</u>	<u>(24,964)</u>	<u>-</u>	<u>(47,368)</u>	<u>(68,361)</u>	<u>(1,242)</u>	<u>(215,169)</u>	<u>(112,859)</u>
Net change in fund balance	1,049,803	111,030	224,151	202,428	28,184	6,433	871,351	(1,971,068)
Fund balance, beginning of year	<u>139,456</u>	<u>855,665</u>	<u>1,205,955</u>	<u>1,708,644</u>	<u>2,523,728</u>	<u>45,752</u>	<u>7,292,286</u>	<u>5,042,799</u>
Fund balance, end of year	<u>\$ 1,189,259</u>	<u>\$ 966,695</u>	<u>\$ 1,430,106</u>	<u>\$ 1,911,072</u>	<u>\$ 2,551,912</u>	<u>\$ 52,185</u>	<u>\$ 8,163,637</u>	<u>\$ 3,071,731</u>

Ada County
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances
Non-major Governmental Funds
For the Year Ended September 30, 2020

Special Revenue Funds							Capital Projects Fund	Debt Service Fund	Total
County Court Facilities Fund	Waterways Fund	Emergency Communications Fund	Emergency Management Fund	Veterans Memorial Fund	Mosquito Abatement Fund	Consolidated Election Fund	Capital Projects Fund	Avimor CID No.1 Fund	Non-major Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 20,243	\$ 1,183,252	\$ -	\$ -	\$ 42,421	\$ 21,232,896
-	204,992	-	-	-	-	-	-	-	204,992
-	-	-	-	-	-	-	-	-	1,083,660
153,259	-	6,821,074	-	-	-	-	-	-	9,034,465
-	-	-	788,271	16	62,905	752,271	-	-	5,619,615
15,731	4,952	116,317	11,382	81	39,891	11,125	268,660	4,465	872,835
5,524	1,399	40,189	3,316	11	13,597	3,868	45,707	135	224,694
-	-	-	67,649	-	147,877	-	195,608	153,551	1,232,415
174,514	211,343	6,977,580	870,618	20,351	1,447,522	767,264	509,975	200,572	39,505,572
-	-	-	-	-	-	610,496	-	-	20,891,386
-	-	-	-	-	1,000,054	-	-	-	2,519,102
-	-	4,502,488	766,259	-	-	-	19,920	-	5,311,867
-	-	-	-	-	-	-	-	-	2,192,390
-	154,963	-	-	20,000	-	-	-	-	1,339,491
-	-	-	-	-	-	-	-	434,868	434,868
-	-	1,284,416	-	-	58,346	-	5,606,510	-	9,097,128
-	-	728,920	-	-	-	57,906	-	33,750	820,576
-	-	19,974	-	-	-	3,839	-	152,708	176,521
-	154,963	6,535,798	766,259	20,000	1,058,400	672,241	5,626,430	621,326	42,783,329
174,514	56,380	441,782	104,359	351	389,122	95,023	(5,116,455)	(420,754)	(3,277,757)
-	-	-	-	-	-	-	7,312,650	-	7,312,650
(21,255)	-	-	(14,698)	(92)	-	(14,993)	(579,685)	-	(1,106,332)
(21,255)	-	-	(14,698)	(92)	-	(14,993)	6,732,965	-	6,206,318
153,259	56,380	441,782	89,661	259	389,122	80,030	1,616,510	(420,754)	2,928,561
743,171	252,771	6,841,546	560,856	1,562	1,632,267	561,264	20,812,367	607,853	50,827,942
\$ 896,430	\$ 309,151	\$ 7,283,328	\$ 650,517	\$ 1,821	\$ 2,021,389	\$ 641,294	\$ 22,428,877	\$ 187,099	\$ 53,756,503

BUDGET AND ACTUAL SCHEDULES FOR
GOVERNMENTAL FUNDS
OTHER THAN THE GENERAL AND
MAJOR SPECIAL REVENUE FUNDS

**Ada County
Public Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ -	\$ 2,192,390	\$ 2,218,044	\$ 25,654
Intergovernmental	2,192,390	-	1,033	1,033
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>2,192,390</u>	<u>2,192,390</u>	<u>2,219,077</u>	<u>26,687</u>
Expenditures:				
Current -				
Health and welfare				
Other services and charges	<u>2,192,390</u>	<u>2,192,390</u>	<u>2,192,390</u>	-
Total expenditures	<u>2,192,390</u>	<u>2,192,390</u>	<u>2,192,390</u>	-
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>26,687</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(5,646)</u>	
Total Other Financing Sources (Uses)			<u>(5,646)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			21,041	
Reconciling Items				
Changes Affected by Accrued Revenues			1,028,762	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			<u>139,456</u>	
Fund Balance - End of Year			<u>\$ 1,189,259</u>	

(Continued)

**Ada County
Weed Control
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ 777,514	\$ 777,514	\$ 786,006	\$ 8,492
Intergovernmental	-	22,667	8,107	(14,560)
Charges for services	339,750	339,750	347,523	7,773
Miscellaneous	-	-	7,177	7,177
Total revenues	<u>1,117,264</u>	<u>1,139,931</u>	<u>1,148,813</u>	<u>8,882</u>
Expenditures:				
Current -				
Sanitation				
Personal services	701,161	701,161	595,767	105,394
Other services and charges	380,303	475,439	421,136	54,303
Capital outlays	<u>81,290</u>	<u>8,821</u>	<u>-</u>	<u>8,821</u>
Total expenditures	<u>1,162,754</u>	<u>1,185,421</u>	<u>1,016,903</u>	<u>168,518</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>131,910</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(24,964)</u>	
Total Other Financing Sources (Uses)			<u>(24,964)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			106,946	
Reconciling Items				
Changes Affected by Accrued Revenues			8,662	
Changes Affected by Accrued Expenditures			(4,578)	
Fund Balances - Beginning of Year			<u>855,665</u>	
Fund Balance - End of Year			<u>\$ 966,695</u>	

Ada County
Pest Extermination
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ 665,223	\$ 665,223	\$ 673,304	\$ 8,081
Intergovernmental	33,586	33,586	43,656	10,070
Charges for services	-	-	481	481
Miscellaneous	-	-	-	-
Interest	-	-	27,269	27,269
Total revenues	<u>698,809</u>	<u>698,809</u>	<u>744,710</u>	<u>45,901</u>
Expenditures:				
Current -				
Sanitation				
Personal services	224,509	224,509	210,164	14,345
Other services and charges	442,400	444,275	286,642	157,633
Capital outlays	<u>41,900</u>	<u>40,025</u>	<u>32,273</u>	<u>7,752</u>
Total expenditures	<u>708,809</u>	<u>708,809</u>	<u>529,079</u>	<u>179,730</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>215,631</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>-</u>	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			215,631	
Reconciling Items				
Changes Affected by Accrued Revenues			9,282	
Changes Affected by Accrued Expenditures			(762)	
Fund Balances - Beginning of Year			<u>1,205,955</u>	
Fund Balance - End of Year			<u>\$ 1,430,106</u>	

(Continued)

Ada County
Parks and Recreation
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ 807,515	\$ 807,515	\$ 819,281	\$ 11,766
Intergovernmental	-	-	106	106
Charges for services	113,500	113,500	206,148	92,648
Miscellaneous	293,292	293,292	413,925	120,633
Total revenues	<u>1,214,307</u>	<u>1,214,307</u>	<u>1,439,460</u>	<u>225,153</u>
Expenditures:				
Current -				
Recreational and cultural				
Personal services	507,974	507,974	487,699	20,275
Other services and charges	714,333	762,895	691,724	71,171
Capital outlays	<u>737,000</u>	<u>688,438</u>	<u>90,213</u>	<u>598,225</u>
Total expenditures	<u>1,959,307</u>	<u>1,959,307</u>	<u>1,269,636</u>	<u>689,671</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>169,824</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(47,368)</u>	
Total Other Financing Sources (Uses)			<u>(47,368)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			122,456	
Reconciling Items				
Changes Affected by Accrued Revenues			65,077	
Changes Affected by Accrued Expenditures			14,895	
Fund Balances - Beginning of Year			<u>1,708,644</u>	
Fund Balance - End of Year			<u>\$ 1,911,072</u>	

**Ada County
Ad Valorem
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ 3,350,671	\$ 3,350,671	\$ 3,390,471	\$ 39,800
Intergovernmental	-	-	2,345	2,345
Charges for services	110,150	110,150	132,909	22,759
Miscellaneous	-	-	4,809	4,809
Total revenues	<u>3,460,821</u>	<u>3,460,821</u>	<u>3,530,534</u>	<u>69,713</u>
Expenditures:				
Current -				
General government				
Personal services	3,395,948	3,395,948	3,309,379	86,569
Other services and charges	246,773	261,772	172,364	89,408
Capital outlays	46,100	31,101	-	31,101
Total expenditures	<u>3,688,821</u>	<u>3,688,821</u>	<u>3,481,743</u>	<u>207,078</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>48,791</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(68,361)</u>	
Total Other Financing Sources (Uses)			<u>(68,361)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses				(19,570)
Reconciling Items				
Changes Affected by Accrued Revenues			71,081	
Changes Affected by Accrued Expenditures			(23,327)	
Fund Balances - Beginning of Year			<u>2,523,728</u>	
Fund Balance - End of Year			<u>\$ 2,551,912</u>	

(Continued)

Ada County
Court Monitoring
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	35,000	35,000	30,305	(4,695)
Total revenues	35,000	35,000	30,305	(4,695)
Expenditures:				
Current -				
Public safety				
Personal services	-	-	-	-
Other services and charges	35,000	35,000	23,200	11,800
Capital outlays	-	-	-	-
Total expenditures	35,000	35,000	23,200	11,800
Excess (deficiency) of revenues over expenditures and other uses, cash basis			7,105	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(1,242)	
Total Other Financing Sources (Uses)			(1,242)	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			5,863	
Reconciling Items				
Changes Affected by Accrued Revenues			570	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			45,752	
Fund Balance - End of Year			\$ 52,185	

**Ada County
District Court
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenue:				
Taxes	\$ 11,961,750	\$ 11,961,750	\$ 12,099,873	\$ 138,123
Intergovernmental	1,431,741	1,546,425	1,513,007	(33,418)
Charges for services	1,158,535	1,158,535	1,055,993	(102,542)
Fines and forfeitures	1,263,000	1,263,000	1,032,247	(230,753)
Miscellaneous	7,332	7,332	13,395	6,063
Total revenues	<u>15,822,358</u>	<u>15,937,042</u>	<u>15,714,515</u>	<u>(222,527)</u>
Expenditures:				
Current -				
General government				
Personal services	14,085,765	14,085,765	13,141,151	944,614
Other services and charges	1,949,649	2,136,808	1,638,603	498,205
Capital outlays	86,944	14,469	-	14,469
Total expenditures	<u>16,122,358</u>	<u>16,237,042</u>	<u>14,779,754</u>	<u>1,457,288</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>934,761</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(215,169)</u>	
Total Other Financing Sources (Uses)			<u>(215,169)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			719,592	
Reconciling Items				
Changes Affected by Accrued Revenues			294,802	
Changes Affected by Accrued Expenditures			(143,043)	
Fund Balances - Beginning of Year			<u>7,292,286</u>	
Fund Balance - End of Year			<u>\$ 8,163,637</u>	

(Continued)

Ada County
Drug Court/Mental Health Court
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,477,101	1,477,101	1,389,546	(87,555)
Charges for services	221,104	221,104	339,420	118,316
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	181,076	181,076
Total revenues	<u>1,698,205</u>	<u>1,698,205</u>	<u>1,910,042</u>	<u>211,837</u>
Expenditures:				
Current -				
Public safety				
Personal services	1,597,015	1,597,015	1,410,995	186,020
Other services and charges	564,102	703,718	426,323	277,395
Capital outlays	<u>3,084,000</u>	<u>3,084,000</u>	<u>2,025,370</u>	<u>1,058,630</u>
Total expenditures	<u>5,245,117</u>	<u>5,384,733</u>	<u>3,862,688</u>	<u>1,522,045</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(1,952,646)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(112,859)</u>	
Total Other Financing Sources (Uses)			<u>(112,859)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			(2,065,505)	
Reconciling Items				
Changes Affected by Accrued Revenues			110,142	
Changes Affected by Accrued Expenditures			(15,705)	
Fund Balances - Beginning of Year			<u>5,042,799</u>	
Fund Balance - End of Year			<u>\$ 3,071,731</u>	

Ada County
County Court Facilities
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	151,471	151,471
Miscellaneous	-	-	-	-
Total revenues	-	-	151,471	151,471
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	-	-	-	-
Capital outlays	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses, cash basis			151,471	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(21,255)	
Total Other Financing Sources (Uses)			(21,255)	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			130,216	
Reconciling Items				
Changes Affected by Accrued Revenues			23,043	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			743,171	
Fund Balance - End of Year			\$ 896,430	

(Continued)

**Ada County
Waterways
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	173,500	173,500	142,000	(31,500)
Interest	2,500	2,500	5,249	2,749
Miscellaneous	-	-	-	-
Total revenues	176,000	176,000	147,249	(28,751)
Expenditures:				
Current -				
Recreational and cultural				
Personal services	98,056	98,056	80,480	17,576
Other services and charges	77,944	77,944	74,029	3,915
Capital outlays	-	-	-	-
Total expenditures	176,000	176,000	154,509	21,491
Excess (deficiency) of revenues over expenditures and other uses, cash basis			(7,260)	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			-	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			(7,260)	
Reconciling Items				
Changes Affected by Accrued Revenues			64,094	
Changes Affected by Accrued Expenditures			(454)	
Fund Balances - Beginning of Year			252,771	
Fund Balance - End of Year			\$ 309,151	

Ada County
Emergency Communications
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	6,738,647	6,738,647	6,635,316	(103,331)
Interest	50,000	50,000	122,385	72,385
Miscellaneous	-	-	-	-
Total revenues	<u>6,788,647</u>	<u>6,788,647</u>	<u>6,757,701</u>	<u>(30,946)</u>
Expenditures:				
Current -				
Public safety				
Personal services	1,172,534	1,172,534	693,326	479,208
Other services and charges	3,744,396	4,863,958	4,556,241	307,717
Capital outlays	<u>3,728,388</u>	<u>2,608,826</u>	<u>1,284,416</u>	<u>1,324,410</u>
Total expenditures	<u>8,645,318</u>	<u>8,645,318</u>	<u>6,533,983</u>	<u>2,111,335</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>223,718</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>-</u>	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			223,718	
Reconciling Items				
Changes Affected by Accrued Revenues			219,878	
Changes Affected by Accrued Expenditures			(1,814)	
Fund Balances - Beginning of Year			<u>6,841,546</u>	
Fund Balance - End of Year			<u>\$ 7,283,328</u>	

(Continued)

Ada County
Emergency Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	558,234	986,854	633,908	(352,946)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	67,649	67,649
Total revenues	558,234	986,854	701,557	(285,297)
Expenditures:				
Current -				
Public safety				
Personal services	536,823	549,568	461,989	87,579
Other services and charges	80,740	398,319	170,088	228,231
Capital outlays	-	-	-	-
Total expenditures	617,563	947,887	632,077	315,810
Excess (deficiency) of revenues over expenditures and other uses, cash basis			69,480	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(14,698)	
Total Other Financing Sources (Uses)			(14,698)	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			54,782	
Reconciling Items				
Changes Affected by Accrued Revenues			169,061	
Changes Affected by Accrued Expenditures			(134,182)	
Fund Balances - Beginning of Year			560,856	
Fund Balance - End of Year			\$ 650,517	

Ada County
Veterans Memorial
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ 20,000	\$ 20,000	\$ 20,243	\$ 243
Intergovernmental	-	-	16	16
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	20,000	20,000	20,259	259
Expenditures:				
Current -				
Recreational and cultural				
Personal services	-	-	-	-
Other services and charges	20,000	20,000	20,000	-
Capital outlays	-	-	-	-
Total expenditures	20,000	20,000	20,000	-
Excess (deficiency) of revenues over expenditures and other uses, cash basis			259	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(92)	
Total Other Financing Sources (Uses)			(92)	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			167	
Reconciling Items				
Changes Affected by Accrued Revenues			92	
Changes Affected by Accrued Expenditures			-	
Fund Balances - Beginning of Year			1,562	
Fund Balance - End of Year			\$ 1,821	

(Continued)

Ada County
Mosquito Abatement
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ 1,169,819	\$ 1,169,819	\$ 1,183,252	\$ 13,433
Intergovernmental	47,298	47,298	61,432	14,134
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	40,745	40,745
Miscellaneous	-	-	147,876	147,876
Total revenues	<u>1,217,117</u>	<u>1,217,117</u>	<u>1,433,305</u>	<u>216,188</u>
Expenditures:				
Current -				
Sanitation				
Personal services	424,483	424,483	397,567	26,916
Other services and charges	750,634	730,323	602,807	127,516
Capital outlays	<u>42,000</u>	<u>62,311</u>	<u>58,346</u>	<u>3,965</u>
Total expenditures	<u>1,217,117</u>	<u>1,217,117</u>	<u>1,058,720</u>	<u>158,397</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>374,585</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			374,585	
Reconciling Items				
Changes Affected by Accrued Revenues			14,217	
Changes Affected by Accrued Expenditures			320	
Fund Balances - Beginning of Year			<u>1,632,267</u>	
Fund Balance - End of Year			<u>\$ 2,021,389</u>	

Ada County
Consolidated Elections
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	730,300	730,300	752,271	21,971
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>730,300</u>	<u>730,300</u>	<u>752,271</u>	<u>21,971</u>
Expenditures:				
Current-				
General Government				
Personal services	304,113	304,113	234,926	69,187
Other services and charges	424,022	430,022	429,513	509
Capital outlays	6,000	-	-	-
Total expenditures	<u>734,135</u>	<u>734,135</u>	<u>664,439</u>	<u>69,696</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>87,832</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(14,993)</u>	
Total Other Financing Sources (Uses)			<u>(14,993)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			72,839	
Reconciling Items				
Changes Affected by Accrued Revenues			14,992	
Changes Affected by Accrued Expenditures			(7,801)	
Fund Balances - Beginning of Year			<u>561,264</u>	
Fund Balance - End of Year			<u>\$ 641,294</u>	

(Continued)

Ada County
Capital Projects
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Interest	-	-	61,656	61,656
Miscellaneous	169,457	169,457	7,508,258	7,338,801
Total revenues	169,457	169,457	7,569,914	7,400,457
Expenditures:				
General Government				
Other services and charges	2,079,228	10,661,297	5,626,429	5,034,868
Debt Service-				
Principal retirement	-	-	-	-
Interest and other debt charges	-	-	-	-
Total expenditures	2,079,228	10,661,297	5,626,429	5,034,868
Excess (deficiency) of revenues over expenditures and other uses, cash basis			1,943,485	
OTHER FINANCING SOURCES (USES)				
Transfers In			7,312,650	
Transfers Out			(579,685)	
Total Other Financing Sources (Uses)			6,732,965	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			8,676,450	
Reconciling Items				
Changes Affected by Accrued Revenues			(7,059,940)	
Changes Affected by Accrued Expenditures/Capital Outlay			-	
Fund Balances - Beginning of Year			20,812,367	
Fund Balance - End of Year			\$ 22,428,877	

Ada County
Avimor CID #1
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues:				
Taxes	\$ 39,607	\$ 39,607	\$ 42,421	\$ 2,814
Charges for services	-	-	-	-
Interest	-	-	646	646
Miscellaneous	246,935	246,935	153,551	(93,384)
Total revenues	<u>286,542</u>	<u>286,542</u>	<u>196,618</u>	<u>(89,924)</u>
Expenditures:				
Current -				
General government				
Personal services	-	-	-	-
Other services and charges	286,542	286,542	211,864	74,678
Capital outlays	-	-	-	-
Total expenditures	<u>286,542</u>	<u>286,542</u>	<u>211,864</u>	<u>74,678</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>(15,246)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			-	
Total Other Financing Sources (Uses)			<u>-</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			(15,246)	
Reconciling Items				
Changes Affected by Accrued Revenues			3,954	
Changes Affected by Accrued Expenditures			(409,462)	
Fund Balances - Beginning of Year			<u>607,853</u>	
Fund Balance - End of Year			<u>\$ 187,099</u>	

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County.

Self-Funded Health Insurance - to account for the County's self-funded health insurance program, consisting of medical, dental and vision coverage. The County became self-insured for health insurance in fiscal year 2000.

Liability Insurance - to account for the County's self-insurance for liability and auto coverage, purchased insurance for property losses, and worker's compensation insurance.

Ada County
Internal Service Funds
Combining Statement of Net Position
September 30, 2020

	Self-Funded Health Insurance	Liability Insurance	Total
ASSETS			
Cash	\$ 256,300	\$ 502,838	\$ 759,138
Investments	10,834,557	12,930,747	23,765,304
Accrued interest receivable	21,859	25,823	47,682
	<hr/>	<hr/>	<hr/>
Total current assets	11,112,716	13,459,408	24,572,124
	<hr/>	<hr/>	<hr/>
Total assets	11,112,716	13,459,408	24,572,124
	<hr/>	<hr/>	<hr/>
LIABILITIES			
Accounts payable	2,008,053	148,699	2,156,752
Due to other funds	-	76,197	76,197
Claims and judgments	2,153,686	1,929,393	4,083,079
	<hr/>	<hr/>	<hr/>
Total current liabilities	4,161,739	2,154,289	6,316,028
	<hr/>	<hr/>	<hr/>
Noncurrent liabilities:			
Claims and judgments	-	3,099,835	3,099,835
	<hr/>	<hr/>	<hr/>
Total noncurrent liabilities	-	3,099,835	3,099,835
	<hr/>	<hr/>	<hr/>
Total liabilities	4,161,739	5,254,124	9,415,863
	<hr/>	<hr/>	<hr/>
NET POSITION			
Unrestricted	6,950,977	8,205,284	15,156,261
Total net position	<u>\$ 6,950,977</u>	<u>\$ 8,205,284</u>	<u>\$ 15,156,261</u>

Ada County
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended September 30, 2020

	Self-Funded Health Insurance	Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 24,375,340	\$ 2,828,551	\$ 27,203,891
Total operating revenues	<u>24,375,340</u>	<u>2,828,551</u>	<u>27,203,891</u>
OPERATING EXPENSES			
Claims	24,577,827	2,606,224	27,184,051
Administration	<u>2,663,345</u>	<u>870,096</u>	<u>3,533,441</u>
Total operating expenses	<u>27,241,172</u>	<u>3,476,320</u>	<u>30,717,492</u>
Income (loss) before nonoperating income (expense) and transfers	<u>(2,865,832)</u>	<u>(647,769)</u>	<u>(3,513,601)</u>
NONOPERATING REVENUES (EXPENSES)			
Interest income	236,018	255,269	491,287
Net increase (decrease) in the fair value of investments	<u>55,946</u>	<u>76,739</u>	<u>132,685</u>
Total nonoperating income	<u>291,964</u>	<u>332,008</u>	<u>623,972</u>
Income (loss) before operating transfers	<u>(2,573,868)</u>	<u>(315,761)</u>	<u>(2,889,629)</u>
Transfers out	<u>-</u>	<u>(35,785)</u>	<u>(35,785)</u>
Change in net position	<u>(2,573,868)</u>	<u>(351,546)</u>	<u>(2,925,414)</u>
Total net position - beginning	<u>9,524,845</u>	<u>8,556,830</u>	<u>18,081,675</u>
Total net position - ending	<u><u>\$ 6,950,977</u></u>	<u><u>\$ 8,205,284</u></u>	<u><u>\$ 15,156,261</u></u>

Ada County
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2020

	Self-Funded Health Insurance	Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from services provided to other funds	\$ 24,375,340	\$ 2,828,551	\$ 27,203,891
Cash paid to suppliers for goods and contracted services	<u>(27,257,297)</u>	<u>(2,330,116)</u>	<u>(29,587,413)</u>
Net cash provided by (used for) operating activities	<u>(2,881,957)</u>	<u>498,435</u>	<u>(2,383,522)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer out	<u>-</u>	<u>(35,785)</u>	<u>(35,785)</u>
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(35,785)</u>	<u>(35,785)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Net (increase) decrease in investments	973,603	(2,104,274)	(1,130,671)
Interest income	<u>252,203</u>	<u>265,141</u>	<u>517,344</u>
Net cash provided by (used for) investing activities	<u>1,225,806</u>	<u>(1,839,133)</u>	<u>(613,327)</u>
Net increase (decrease) in cash	(1,656,151)	(1,376,483)	(3,032,634)
Cash, beginning of year	<u>1,912,451</u>	<u>1,879,321</u>	<u>3,791,772</u>
Cash, end of year	<u><u>\$ 256,300</u></u>	<u><u>\$ 502,838</u></u>	<u><u>\$ 759,138</u></u>

(Continued)

Reconciliation of operating income (loss) to
net cash provided by (used for) operating activities

	<u>Self-Funded Health Insurance</u>	<u>Liability Insurance</u>	<u>Total</u>
Operating income (loss)	\$ (2,865,832)	\$ (647,769)	\$ (3,513,601)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
(Increase) decrease in A/R	-	-	-
(Increase) decrease due from other funds	-	-	-
Increase (decrease) in accounts payable	(28,712)	92,158	63,446
Increase (decrease) in due to other funds	-	7,039	7,039
Increase (decrease) in claims and judgments	<u>12,587</u>	<u>1,047,007</u>	<u>1,059,594</u>
Total adjustments	<u>(16,125)</u>	<u>1,146,204</u>	<u>1,130,079</u>
Net cash provided by (used for) operating activities	<u><u>\$ (2,881,957)</u></u>	<u><u>\$ 498,435</u></u>	<u><u>\$ (2,383,522)</u></u>

Noncash investing activities for governmental internal service funds were:

The net increase in the fair value of investments for Self-Funded Health Insurance was \$55,946 for the year.

The net increase in the fair value of investments for Liability Insurance was \$76,739 for the year.

AGENCY FUNDS

Agency Funds account for the receipt and disbursement of various monies and property collected by the County, acting in the capacity of an agent, for distribution to other governmental units, organizations, or individuals.

State of Idaho - to account for monies received from court collections, sales tax, motor vehicle licenses, property tax collection for water pollution and unclaimed money.

Special Taxing Districts - to account for monies from property tax collection due to the following taxing districts: libraries, school districts, cities, cemeteries, fire protection, sewers, drainage and other miscellaneous districts.

Unapportioned Account - to account for tax and other revenues turned to the County from the Tax Collector and State of Idaho.

Court Suspense - to account for the monies received by the courts (traffic, magistrate and district) primarily comprised of filing fees, fines and bonds.

Restitution Accounts - to account for the non-treasury monies received and disbursed by the Public Defender, Prosecuting Attorney and Juvenile Departments.

Sheriff's Account - to account for non-treasury monies collected by the sheriff from writs, garnishments and delinquent property taxes (civil) and prisoner funds.

Board of Community Guardians – to account for monies when the court orders an adult citizen, who can no longer care for themselves, make responsible decisions, manage their finances or provide for their own basic needs, become a ward of the state.

ADA COUNTY, IDAHO
COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
September 30, 2020

	State of Idaho	Special Taxing Districts	Unappor- tioned Account	Court Suspense	Resti- tution Accounts	Sheriff's Account	Board of Community Guardians	Total
Assets								
Cash	\$ 6,258,056	\$ 261,469	\$ 3,321,586	\$ 7,197,318	\$ 10,730	\$ 598,176	\$ 36,882	\$ 17,684,217
Accounts receivable	-	72,154	-	-	-	-	-	72,154
Total assets	<u>\$ 6,258,056</u>	<u>\$ 333,623</u>	<u>\$ 3,321,586</u>	<u>\$ 7,197,318</u>	<u>\$ 10,730</u>	<u>\$ 598,176</u>	<u>\$ 36,882</u>	<u>\$ 17,756,371</u>
Liabilities								
Accounts payable	\$ 6,257,629	\$ 72,691	\$ -	\$ 72,396	\$ -	\$ -	\$ -	\$ 6,402,716
Fines and appearance bonds to be remitted	-	-	-	7,052,768	-	-	-	7,052,768
Fiduciary fund liabilities:								
Judgments held in trust	-	-	-	-	-	470,520	-	470,520
Tax receipts held in trust	-	-	3,321,586	-	-	-	-	3,321,586
Due to prisoners	-	-	-	-	-	127,656	-	127,656
Due to victims	-	-	-	-	10,730	-	-	10,730
Due to court appointed wards	-	-	-	-	-	-	36,882	36,882
Due to other agencies and units of government	427	260,932	-	72,154	-	-	-	333,513
Total liabilities	<u>\$ 6,258,056</u>	<u>\$ 333,623</u>	<u>\$ 3,321,586</u>	<u>\$ 7,197,318</u>	<u>\$ 10,730</u>	<u>\$ 598,176</u>	<u>\$ 36,882</u>	<u>\$ 17,756,371</u>

ADA COUNTY, IDAHO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

<u>FUND</u>	Balance 9/30/19	Additions	Deductions	Balance 9/30/20
<u>State of Idaho</u>				
Assets:				
Cash	\$ 5,342,490	\$ 66,235,075	\$ 65,319,509	\$ 6,258,056
Total assets	<u>\$ 5,342,490</u>	<u>\$ 66,235,075</u>	<u>\$ 65,319,509</u>	<u>\$ 6,258,056</u>
Liabilities:				
Accounts payable	\$ 5,340,145	\$ 66,234,648	\$ 65,317,164	\$ 6,257,629
Due to other agencies and units of government	<u>2,345</u>	<u>427</u>	<u>2,345</u>	<u>427</u>
Total liabilities	<u>\$ 5,342,490</u>	<u>\$ 66,235,075</u>	<u>\$ 65,319,509</u>	<u>\$ 6,258,056</u>
<u>Special Taxing Districts</u>				
Assets:				
Cash	\$ 151,152	\$ 556,430,812	\$ 556,320,495	\$ 261,469
Accounts receivable	<u>103,744</u>	<u>72,154</u>	<u>103,744</u>	<u>72,154</u>
Total assets	<u>\$ 254,896</u>	<u>\$ 556,502,966</u>	<u>\$ 556,424,239</u>	<u>\$ 333,623</u>
Liabilities:				
Accounts payable	\$ 254,896	\$ 72,691	\$ 254,896	\$ 72,691
Due to other agencies and units of government	<u>-</u>	<u>556,430,275</u>	<u>556,169,343</u>	<u>260,932</u>
Total liabilities	<u>\$ 254,896</u>	<u>\$ 556,502,966</u>	<u>\$ 556,424,239</u>	<u>\$ 333,623</u>
<u>Unapportioned</u>				
Assets:				
Cash	\$ 3,797,802	\$ 2,071,953,028	\$ 2,072,429,244	\$ 3,321,586
Total assets	<u>\$ 3,797,802</u>	<u>\$ 2,071,953,028</u>	<u>\$ 2,072,429,244</u>	<u>\$ 3,321,586</u>
Liabilities:				
Tax receipts held in trust	\$ 3,797,802	\$ 2,071,953,028	\$ 2,072,429,244	\$ 3,321,586
Total liabilities	<u>\$ 3,797,802</u>	<u>\$ 2,071,953,028</u>	<u>\$ 2,072,429,244</u>	<u>\$ 3,321,586</u>

ADA COUNTY, IDAHO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

<u>FUND</u>	Balance 9/30/19	Additions	Deductions	Balance 9/30/20
<u>Court Suspense</u>				
Assets:				
Cash	\$ 5,510,218	\$ 19,943,860	\$ 18,256,760	\$ 7,197,318
Total assets	<u>\$ 5,510,218</u>	<u>\$ 19,943,860</u>	<u>\$ 18,256,760</u>	<u>\$ 7,197,318</u>
Liabilities:				
Accounts payable	\$ 187,362	\$ 12,818,938	\$ 12,933,904	\$ 72,396
Due to agencies	85,801	72,154	85,801	72,154
Fines and appearance bonds to be remitted	<u>5,237,055</u>	<u>7,052,768</u>	<u>5,237,055</u>	<u>7,052,768</u>
Total liabilities	<u>\$ 5,510,218</u>	<u>\$ 19,943,860</u>	<u>\$ 18,256,760</u>	<u>\$ 7,197,318</u>
<u>Restitution Accounts</u>				
Assets:				
Cash	\$ 22,076	\$ 2,122,150	\$ 2,133,496	\$ 10,730
Total assets	<u>\$ 22,076</u>	<u>\$ 2,122,150</u>	<u>\$ 2,133,496</u>	<u>\$ 10,730</u>
Liabilities:				
Due victims	\$ 22,076	\$ 2,122,150	\$ 2,133,496	\$ 10,730
Total liabilities	<u>\$ 22,076</u>	<u>\$ 2,122,150</u>	<u>\$ 2,133,496</u>	<u>\$ 10,730</u>
<u>Sheriff's Accounts</u>				
Assets:				
Cash	\$ 1,432,797	\$ 17,540,164	\$ 18,374,785	\$ 598,176
Total assets	<u>\$ 1,432,797</u>	<u>\$ 17,540,164</u>	<u>\$ 18,374,785</u>	<u>\$ 598,176</u>
Liabilities:				
Accounts payable	\$ 110,228	\$ -	\$ 110,228	\$ -
Due to prisoners	153,547	1,859,626	1,885,517	127,656
Judgments held in trust	<u>1,169,022</u>	<u>15,680,538</u>	<u>16,379,040</u>	<u>470,520</u>
Total liabilities	<u>\$ 1,432,797</u>	<u>\$ 17,540,164</u>	<u>\$ 18,374,785</u>	<u>\$ 598,176</u>

ADA COUNTY, IDAHO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FUND	Balance 9/30/19	Additions	Deductions	Balance 9/30/20
Board of Community Guardians				
Assets:				
Cash	\$ -	\$ 354,282	\$ 317,400	\$ 36,882
Total Assets	<u>\$ -</u>	<u>\$ 354,282</u>	<u>\$ 317,400</u>	<u>\$ 36,882</u>
Liabilities:				
Due to court appointed wards	\$ -	\$ 354,282	\$ 317,400	\$ 36,882
Total liabilities	<u>\$ -</u>	<u>\$ 354,282</u>	<u>\$ 317,400</u>	<u>\$ 36,882</u>
TOTAL ALL AGENCY FUNDS:				
Assets:				
Cash	\$ 16,256,535	\$ 2,734,579,371	\$ 2,733,151,689	\$ 17,684,217
Accounts receivable	103,744	72,154	103,744	72,154
Total assets	<u>\$ 16,360,279</u>	<u>\$ 2,734,651,525</u>	<u>\$ 2,733,255,433</u>	<u>\$ 17,756,371</u>
Liabilities:				
Accounts payable	\$ 5,892,631	\$ 79,126,277	\$ 78,616,192	\$ 6,402,716
Fines and appearance bonds to be remitted	5,237,055	7,052,768	5,237,055	7,052,768
Judgments held in trust	1,169,022	15,680,538	16,379,040	470,520
Tax receipts held in trust	3,797,802	2,071,953,028	2,072,429,244	3,321,586
Due to prisoners	153,547	1,859,626	1,885,517	127,656
Due to victims	22,076	2,122,150	2,133,496	10,730
Due to court appointed wards	-	354,282	317,400	36,882
Due to other agencies and units of government	88,146	556,502,856	556,257,489	333,513
Total liabilities	<u>\$ 16,360,279</u>	<u>\$ 2,734,651,525</u>	<u>\$ 2,733,255,433</u>	<u>\$ 17,756,371</u>

STATISTICAL SECTION

This part of Ada County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Pages</u>
Financial Trends (Schedules 1 – 4) <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	108-113
Revenue Capacity (Schedules 5 – 8) <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	114-117
Debt Capacity (1) (Schedules 9 – 13) <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	118-122
Demographic and Economic Information (Schedules 14 – 15) <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	123-124
Operating Information (Schedules 16 – 18) <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	125-127

(1) Although Ada County has no legal margin pertaining to the issuance of debt, a hypothetical margin has been computed on Schedule 12 utilizing legal maximum property tax.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Schedule 1
Ada County
Net Position by Component,
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
Governmental activities				
Net investment in capital assets	\$ 89,750,109	\$ 91,217,513	\$ 92,839,305	\$ 89,996,230
Restricted	11,602,787	14,257,039	17,750,742	20,756,482
Unrestricted	126,125,797	119,908,182	108,470,768	102,133,803
Total governmental activities net position	<u>\$ 227,478,693</u>	<u>\$ 225,382,734</u>	<u>\$ 219,060,815</u>	<u>\$ 212,886,515</u>
Business-type activities				
Net investment in capital assets	\$ 48,798,551	\$ 47,883,817	\$ 47,274,745	\$ 49,929,979
Unrestricted	880,345	8,015,689	12,457,323	13,434,235
Total business-type activities net position	<u>\$ 49,678,896</u>	<u>\$ 55,899,506</u>	<u>\$ 59,732,068</u>	<u>\$ 63,364,214</u>
Primary government				
Net investment in capital assets	\$ 138,548,660	\$ 139,101,330	\$ 140,114,050	\$ 139,926,209
Restricted	11,602,787	14,257,039	17,750,742	20,756,482
Unrestricted	127,006,142	127,923,871	120,928,091	115,568,038
Total primary government net position	<u>\$ 277,157,589</u>	<u>\$ 281,282,240</u>	<u>\$ 278,792,883</u>	<u>\$ 276,250,729</u>

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 124,827,095	\$ 130,658,570	\$ 131,612,109	\$ 128,663,483	\$ 124,812,980	\$ 126,269,879
20,474,373	18,839,933	18,262,221	21,722,911	21,555,549	22,955,524
28,916,881	38,704,701	49,289,166	66,994,817	82,212,278	90,842,714
<u>\$ 174,218,349</u>	<u>\$ 188,203,204</u>	<u>\$ 199,163,496</u>	<u>\$ 217,381,211</u>	<u>\$ 228,580,807</u>	<u>\$ 240,068,117</u>
\$ 51,974,692	\$ 51,178,122	\$ 50,632,060	\$ 58,003,482	\$ 62,373,167	\$ 63,766,196
10,373,881	14,604,148	21,009,841	18,627,178	19,162,818	22,116,822
<u>\$ 62,348,573</u>	<u>\$ 65,782,270</u>	<u>\$ 71,641,901</u>	<u>\$ 76,630,660</u>	<u>\$ 81,535,985</u>	<u>\$ 85,883,018</u>
\$ 176,801,787	\$ 181,836,692	\$ 182,244,169	\$ 186,666,965	\$ 187,186,147	\$ 190,036,075
20,474,373	18,839,933	18,262,221	21,722,911	21,555,549	22,955,524
39,290,762	53,308,849	70,299,007	85,621,995	101,375,096	112,959,536
<u>\$ 236,566,922</u>	<u>\$ 253,985,474</u>	<u>\$ 270,805,397</u>	<u>\$ 294,011,871</u>	<u>\$ 310,116,792</u>	<u>\$ 325,951,135</u>

Schedule 2
Ada County
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
Expenses				
Governmental activities:				
General government	\$ 58,526,634	\$ 61,484,228	\$ 64,960,121	\$ 67,640,517
Public safety	68,724,187	69,645,805	70,515,247	76,746,769
Sanitation	2,262,190	2,177,501	2,270,585	2,231,017
Health and Welfare	10,084,812	10,458,674	11,565,125	9,356,800
Recreational & Cultural	1,096,802	933,979	962,831	1,309,584
Community infrastructure	-	-	-	-
Interest on long-term debt	2,140,307	2,022,206	1,885,319	1,687,617
Total governmental activities expenses	142,834,932	146,722,393	152,159,228	158,972,304
Business-type Activities:				
Emergency Medical Services	11,363,354	11,467,618	11,499,514	12,703,334
Solid Waste Management	8,013,967	5,542,775	8,841,434	9,230,298
Western Idaho Fair	3,810,884	3,842,484	4,144,628	4,194,142
Billing Services	2,395,015	4,276,903	4,510,682	4,624,633
Total Business-type Activities Expenses	25,583,220	25,129,780	28,996,258	30,752,407
Total Primary Government Expenses	\$ 168,418,152	\$ 171,852,173	\$ 181,155,486	\$ 189,724,711
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 9,854,503	\$ 10,420,478	\$ 11,217,971	\$ 10,865,803
Sanitation	410,989	433,674	433,548	251,487
Public safety	20,855,993	21,155,331	21,263,277	21,155,720
Health and welfare	-	-	-	-
Recreational and cultural	249,440	299,805	277,457	263,811
Operating grants and contributions	6,344,399	4,817,043	4,166,600	5,179,449
Capital grants and contributions	319,840	172,020	352,986	112,856
Total governmental activities program revenues	38,035,164	37,298,351	37,711,839	37,829,126
Business-type Activities:				
Charges for services:				
Emergency Medical Services	7,673,408	7,662,036	8,229,702	7,817,428
Solid Waste Management	11,079,603	10,652,812	10,901,172	11,794,940
Western Idaho Fair	3,312,926	3,779,678	4,205,818	4,534,944
Billing Services	1,969,200	4,453,337	4,750,930	4,901,857
Operating grants and contributions	37,506	39,172	10,110	80,158
Capital grants and contributions	50,078	-	133,573	-
Total business-type activities program revenues	24,122,721	26,587,035	28,231,305	29,129,327
Total primary government program revenues	\$ 62,157,885	\$ 63,885,386	\$ 65,943,144	\$ 66,958,453
Net (Expense)/Revenue				
Governmental activities	\$ (104,799,768)	\$ (109,424,042)	\$ (114,447,389)	\$ (121,143,178)
Business-type Activities	(1,460,499)	1,457,255	(764,953)	(1,623,080)
Total primary government net expense	\$ (106,260,267)	\$ (107,966,787)	\$ (115,212,342)	\$ (122,766,258)
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	\$ 83,715,268	\$ 83,732,818	\$ 84,799,902	\$ 88,389,228
Sales taxes	13,071,774	14,228,023	15,546,807	16,507,820
Unrestricted grants and contributions	4,035,220	5,201,959	5,386,445	6,229,150
Investment earnings	1,940,852	2,073,274	67,983	1,453,216
Miscellaneous	3,177,143	2,092,009	2,324,333	2,389,464
Transfers	-	-	-	-
Special items	2,260,336	-	-	-
Total governmental activities	108,200,593	107,328,083	108,125,470	114,968,878
Business-type Activities:				
Taxes				
Property Taxes	4,142,323	4,309,024	4,444,168	4,602,005
Sales taxes	149,631	163,094	177,636	225,723
Unrestricted grants and contributions	-	-	-	-
Investment earnings	225,485	287,237	(24,289)	259,026
Miscellaneous	(522,404)	4,000	-	168,472
Transfers	-	-	-	-
Total Business-type activities	3,995,035	4,763,355	4,597,515	5,255,226
Total primary government	\$ 112,195,628	\$ 112,091,438	\$ 112,722,985	\$ 120,224,104
Change in Net Position				
Governmental activities	\$ 3,400,825	\$ (2,095,959)	\$ (6,321,919)	\$ (6,174,300)
Business-type activities	2,534,536	6,220,610	3,832,562	3,632,146
Total primary government	\$ 5,935,361	\$ 4,124,651	\$ (2,489,357)	\$ (2,542,154)

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 68,562,477	\$ 73,729,926	\$ 78,972,201	\$ 81,131,163	\$ 90,955,638	\$ 106,204,602
72,847,031	75,584,632	81,115,210	85,926,148	98,259,839	110,088,287
2,179,381	2,419,442	2,623,630	2,508,139	2,625,139	2,980,906
8,217,181	10,190,785	9,810,678	11,156,859	11,927,361	11,809,397
1,062,997	1,085,473	1,037,225	1,337,544	1,471,166	1,806,417
246,330	54,065	433,442	866,807	308,848	417,368
1,041,490	30,321	64,008	144,490	162,624	179,964
<u>154,156,887</u>	<u>163,094,644</u>	<u>174,056,394</u>	<u>183,071,150</u>	<u>205,710,615</u>	<u>233,486,941</u>
12,350,119	13,309,813	14,184,643	15,326,106	16,642,912	18,098,962
12,820,260	12,844,692	9,997,474	10,100,328	11,074,010	10,213,693
4,139,887	4,481,978	4,533,638	4,760,016	4,878,088	2,824,412
4,870,951	4,963,713	5,271,761	5,412,064	5,552,349	6,186,051
<u>34,181,217</u>	<u>35,600,196</u>	<u>33,987,516</u>	<u>35,598,514</u>	<u>38,147,359</u>	<u>37,323,118</u>
<u>\$ 188,338,104</u>	<u>\$ 198,694,840</u>	<u>\$ 208,043,910</u>	<u>\$ 218,669,664</u>	<u>\$ 243,857,974</u>	<u>\$ 270,810,059</u>
\$ 11,619,898	\$ 11,706,122	\$ 11,871,451	\$ 12,468,981	\$ 12,687,153	\$ 13,669,246
263,898	241,122	278,152	300,000	317,705	331,615
21,004,133	21,985,540	23,202,836	23,779,722	26,414,347	27,835,793
-	-	-	937,992	994,776	1,284,288
285,696	290,026	255,584	336,293	415,705	411,135
3,489,218	5,513,005	3,526,140	6,087,827	3,147,612	13,617,960
24,985	81,213	25,377	24,376	483,883	876,697
<u>36,687,828</u>	<u>39,817,028</u>	<u>39,159,540</u>	<u>43,935,191</u>	<u>44,461,181</u>	<u>58,026,734</u>
9,014,090	9,604,435	9,555,473	9,440,843	10,032,109	10,469,193
13,790,499	13,691,925	13,849,480	13,045,762	13,360,539	14,159,983
4,644,525	4,923,187	4,897,722	5,464,612	5,716,222	1,561,619
4,792,493	4,878,682	5,100,362	5,090,241	5,927,366	6,334,548
8,098	18,751	-	17,862	57,652	268,279
-	98,898	-	201,542	100,771	348,126
<u>32,249,705</u>	<u>33,215,878</u>	<u>33,403,037</u>	<u>33,260,862</u>	<u>35,194,659</u>	<u>33,141,748</u>
<u>\$ 68,937,533</u>	<u>\$ 73,032,906</u>	<u>\$ 72,562,577</u>	<u>\$ 77,196,053</u>	<u>\$ 79,655,840</u>	<u>\$ 91,168,482</u>
\$ (117,469,059)	\$ (123,277,616)	\$ (134,896,854)	\$ (139,135,959)	\$ (161,249,434)	\$ (175,460,207)
<u>(1,931,512)</u>	<u>(2,384,318)</u>	<u>(584,479)</u>	<u>(2,337,652)</u>	<u>(2,952,700)</u>	<u>(4,181,370)</u>
<u>\$ (119,400,571)</u>	<u>\$ (125,661,934)</u>	<u>\$ (135,481,333)</u>	<u>\$ (141,473,611)</u>	<u>\$ (164,202,134)</u>	<u>\$ (179,641,577)</u>
\$ 95,405,170	\$ 105,408,001	\$ 111,912,751	\$ 120,648,574	\$ 129,149,791	\$ 142,904,511
18,063,881	19,569,920	20,987,936	23,132,836	24,899,754	27,007,845
8,107,851	8,412,292	8,942,389	9,198,415	10,017,395	10,255,785
1,438,120	929,258	1,469,878	2,794,659	6,017,269	4,653,618
2,036,803	2,943,000	2,544,192	1,664,863	2,189,821	2,125,758
(94,116)	-	-	(85,673)	175,000	-
-	-	-	-	-	-
<u>124,957,709</u>	<u>137,262,471</u>	<u>145,857,146</u>	<u>157,353,674</u>	<u>172,449,030</u>	<u>186,947,517</u>
4,877,345	5,167,523	5,513,153	5,878,613	6,293,016	6,745,664
244,505	264,390	283,614	310,797	340,702	359,848
-	-	903	-	-	-
397,117	264,474	402,101	795,952	1,465,125	1,125,093
162,921	121,628	244,339	255,376	(65,818)	297,798
94,116	-	-	85,673	(175,000)	-
<u>5,776,004</u>	<u>5,818,015</u>	<u>6,444,110</u>	<u>7,326,411</u>	<u>7,858,025</u>	<u>8,528,403</u>
<u>\$ 130,733,713</u>	<u>\$ 143,080,486</u>	<u>\$ 152,301,256</u>	<u>\$ 164,680,085</u>	<u>\$ 180,307,055</u>	<u>\$ 195,475,920</u>
\$ 7,488,650	\$ 13,984,855	\$ 10,960,292	\$ 18,217,715	\$ 11,199,596	\$ 11,487,310
3,844,492	3,433,697	5,859,631	4,988,759	4,905,325	4,347,033
<u>\$ 11,333,142</u>	<u>\$ 17,418,552</u>	<u>\$ 16,819,923</u>	<u>\$ 23,206,474</u>	<u>\$ 16,104,921</u>	<u>\$ 15,834,343</u>

Schedule 3
Ada County
Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

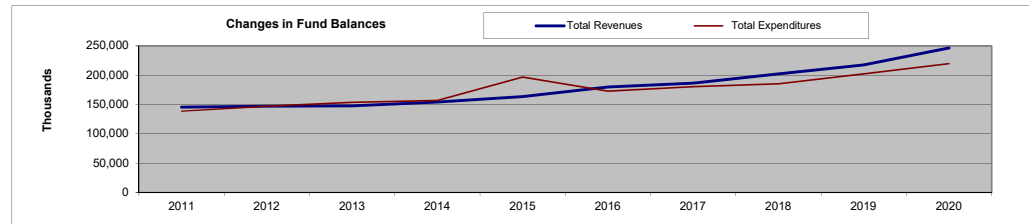
	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Restricted	\$ 2,722,455	\$ 2,993,967	\$ 3,271,693	\$ 3,589,336	\$ 3,708,927	\$ 3,000,788	\$ 3,432,565	\$ 5,192,751	\$ 4,015,293	\$ 5,379,008
Assigned	18,145,965	14,482,549	12,343,887	11,722,166	6,738,955	2,531,349	798,116	3,751,330	3,625,727	5,465,815
Unassigned	36,021,439	33,073,659	29,669,216	29,335,340	36,560,866	48,591,519	54,743,067	54,726,619	68,164,169	88,566,075
Total general fund	<u>\$ 56,889,859</u>	<u>\$ 50,550,175</u>	<u>\$ 45,284,796</u>	<u>\$ 44,646,842</u>	<u>\$ 47,008,748</u>	<u>\$ 54,123,656</u>	<u>\$ 58,973,748</u>	<u>\$ 63,670,700</u>	<u>\$ 75,805,189</u>	<u>\$ 99,410,898</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	11,648,347	11,276,393	14,527,376	17,233,161	16,847,481	15,935,589	14,909,678	16,614,155	17,629,976	17,687,331
Assigned	65,417,987	69,094,990	63,552,623	58,427,895	23,100,174	24,494,268	29,424,760	40,649,670	42,624,007	45,553,474
Unassigned	(1,075,123)	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 75,991,211</u>	<u>\$ 80,371,383</u>	<u>\$ 78,079,999</u>	<u>\$ 75,661,056</u>	<u>\$ 39,947,655</u>	<u>\$ 40,429,857</u>	<u>\$ 44,334,438</u>	<u>\$ 57,263,825</u>	<u>\$ 60,253,983</u>	<u>\$ 63,240,805</u>
Grand Total Governmental Funds	<u>\$ 132,881,070</u>	<u>\$ 130,921,558</u>	<u>\$ 123,364,795</u>	<u>\$ 120,307,898</u>	<u>\$ 86,956,403</u>	<u>\$ 94,553,513</u>	<u>\$ 103,308,186</u>	<u>\$ 120,934,525</u>	<u>\$ 136,059,172</u>	<u>\$ 162,651,703</u>

Schedule 4
Ada County
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Property Taxes	\$ 84,061,312	\$ 84,460,830	\$ 85,200,788	\$ 88,696,710	\$ 95,513,597	\$ 105,463,900	\$ 112,136,352	\$ 120,688,701	\$ 128,964,011	\$ 142,741,282
Licenses and Permits	1,357,644	1,451,436	1,459,086	1,408,659	1,631,087	1,593,531	1,592,041	1,512,897	1,730,027	1,502,556
Intergovernmental	23,771,233	24,419,045	25,452,838	28,029,275	29,685,935	33,576,430	33,481,842	38,443,454	38,548,644	51,758,287
Charges for Services	28,775,816	30,065,568	31,121,804	30,475,153	30,968,602	31,804,842	33,666,842	34,958,554	37,076,575	40,819,404
Fines and Forfeitures	1,542,318	1,365,628	1,513,577	1,370,067	1,220,426	1,591,675	1,220,846	1,351,537	2,023,084	1,210,117
Miscellaneous	4,006,810	3,262,916	2,609,493	2,973,952	2,764,306	4,881,554	2,918,134	3,047,629	3,863,088	4,292,912
Interest Income	1,709,444	1,856,012	1,627,736	1,520,777	(221,739)	771,053	1,383,670	2,810,452	4,301,163	3,175,995
Net Change in Fair Value of Investments	84,402	61,090	(1,518,931)	(189,448)	1,440,765	(10,089)	(136,946)	(405,402)	821,559	853,651
Total Revenues	145,308,979	146,942,525	147,466,391	154,285,145	163,002,979	179,672,896	186,262,781	202,407,822	217,328,151	246,354,204
Expenditures										
General Government	51,833,010	55,684,557	59,656,125	62,959,158	65,622,107	70,381,890	73,429,491	77,276,518	84,689,972	93,420,361
Public Safety	62,303,788	64,698,759	67,345,531	73,853,150	74,332,774	80,942,450	80,316,453	84,011,812	93,264,213	96,558,111
Sanitation	1,993,245	1,972,854	1,995,693	1,965,653	2,013,518	2,212,704	2,408,695	2,249,441	2,308,217	2,519,102
Recreational and Cultural	727,596	578,605	601,178	748,768	790,690	794,274	749,429	1,083,781	1,079,203	1,339,491
Health and Welfare	12,570,816	10,458,699	11,599,625	9,429,769	8,307,923	10,522,854	9,890,770	11,246,632	12,167,390	11,910,923
Community infrastructure	-	-	-	-	321,213	564,338	644,523	1,264,416	685,622	434,868
Capital Outlay	4,564,967	8,850,103	7,321,002	3,054,923	8,599,680	7,489,687	12,593,254	7,912,451	7,216,531	12,555,040
Debt Service										
Interest	2,158,989	2,043,022	1,911,736	1,716,213	1,326,598	25,802	56,955	142,892	162,884	879,200
Principal	2,415,000	2,665,000	3,025,000	3,330,000	35,350,000	431	115,056	125,527	887,734	180,362
Total expenditures	138,567,411	146,951,599	153,455,890	157,057,634	196,664,503	172,934,430	180,204,626	185,313,470	202,461,766	219,797,458
Excess of revenues over (under) expenditures	6,741,568	(9,074)	(5,989,499)	(2,772,489)	(33,661,524)	6,738,466	6,058,155	17,094,352	14,866,385	26,556,746
Other Financing Sources (Uses)										
Transfers in	2,444,485	8,029,146	1,312,238	4,685,387	15,139,240	7,678,113	12,237,816	12,344,310	6,704,742	8,778,554
Transfers out	(3,885,040)	(9,979,584)	(2,879,502)	(4,969,795)	(15,210,011)	(7,635,449)	(12,203,933)	(12,376,323)	(6,446,480)	(8,742,769)
Issuance of debt	-	-	-	-	380,800	-	1,184,800	564,000	-	-
Proceeds from capital lease	-	-	-	-	-	815,980	1,477,835	-	-	-
Total other financing sources (uses)	(1,440,555)	(1,950,438)	(1,567,264)	(284,408)	310,029	858,644	2,696,518	531,987	258,262	35,785
Net change in fund balances	\$ 5,301,013	\$ (1,959,512)	\$ (7,556,763)	\$ (3,056,897)	\$ (33,351,495)	\$ 7,597,110	\$ 8,754,673	\$ 17,626,339	\$ 15,124,647	\$ 26,592,531
Debt service as a percentage of noncapital expenditures (1)	3.4%	3.4%	3.4%	3.3%	19.5%	0.0%	0.1%	0.2%	0.5%	0.5%

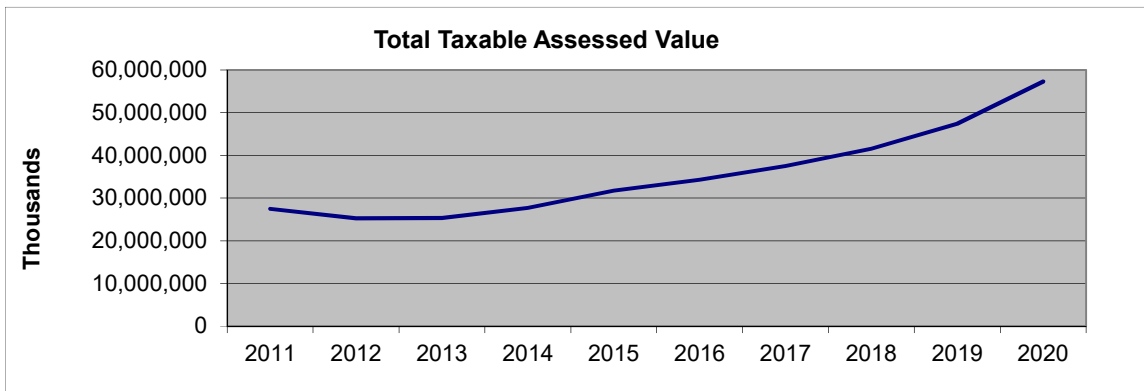
(1) Debt service represents debt service principal and interest expenditures presented above.
Noncapital expenditures represents Total Expenditures above, less the category of Capital Outlay
expenditures (which represents all capital asset expenditures for all governmental functions).

The anomaly in 2015 is a result of the payoff of the Courthouse Corridor Capital Lease.



Schedule 5
Ada County
Assessed Value and Actual Value of Taxable Property ⁽¹⁾
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Real Property	(3) Personal Property	Mobile Home Property	Public Utilities	Total Actual Value	(2) Less: Homeowner Tax Exemption	Total Taxable Assessed Value	Total Direct Tax Rate
2011	\$ 33,479,770	\$ 1,297,866	\$ 52,404	\$ 631,305	\$ 35,461,345	\$ 8,001,348	\$ 27,459,997	\$ 3.39
2012	30,484,252	1,203,166	48,295	701,621	32,437,334	7,171,652	25,265,682	3.70
2013	30,198,562	1,209,710	45,551	711,453	32,165,276	6,816,148	25,349,128	3.74
2014	32,925,255	1,147,483	46,242	686,358	34,805,338	7,131,066	27,674,272	3.56
2015	37,746,378	1,124,068	48,589	705,318	39,624,353	7,894,125	31,730,228	3.35
2016	41,085,666	1,093,415	51,948	709,812	42,940,841	8,677,999	34,262,842	3.44
2017	45,105,572	1,104,589	54,944	768,032	47,033,137	9,498,302	37,534,835	3.34
2018	50,044,329	1,178,898	62,044	803,972	52,089,243	10,524,779	41,564,464	3.26
2019	56,598,313	1,126,954	70,174	844,640	58,640,081	11,249,543	47,390,538	3.06
2020	67,038,582	1,186,790	85,899	850,925	69,162,196	11,870,810	57,291,386	2.80



Notes:

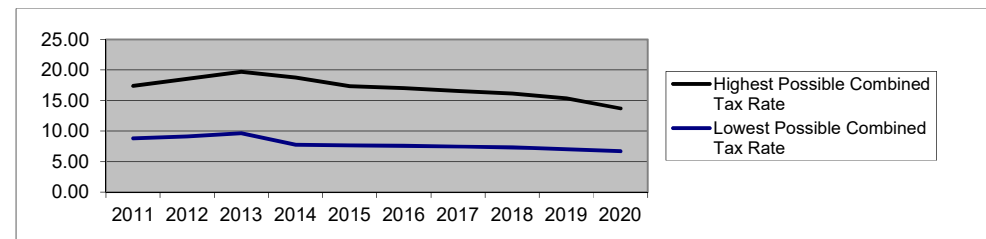
- (1) Property is assessed at 100% of actual value; therefore, the assessed values are equal to actual value.
- (2) An initiative was passed by the Idaho electorate in 1983 which exempts certain taxable assessed value by 50% or \$50,000, whichever is less. By special session in 2006, the \$50,000 was changed to \$75,000 for fiscal 2007 and indexed to the Federal House Price Index for each year thereafter. The new indexed historical amounts are as follows:
fiscal 2008 (\$89,325), fiscal 2009 (\$100,938), fiscal 2010 (\$104,471), fiscal 2011 (\$101,153), fiscal 2012 (\$92,040),
fiscal 2013 (\$83,974), fiscal 2014 (\$81,000), fiscal 2015 (\$83,920), fiscal 2016 (\$89,580), fiscal 2017 (\$94,745).
Beginning July 1, 2016, the Idaho Legislature established the exemption each year at \$100,000 or 50%, whichever is less.
- (3) Idaho Legislature for FY2014 exempted the first \$100,000 of personal property taxable value per company or owner.

Schedule 6
Ada County
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(rate per \$1000 of assessed value)

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County direct rates										
General	\$ 3.06	\$ 3.32	\$ 3.36	\$ 3.20	\$ 3.02	\$ 3.11	\$ 3.02	\$ 2.95	\$ 2.76	\$ 2.55
Emergency Medical Services	0.15	0.17	0.18	0.17	0.14	0.15	0.14	0.13	0.13	0.12
Pest Extermination	0.15	0.17	0.16	0.16	0.16	0.15	0.15	0.15	0.14	0.11
Mosquito Abatement	0.03	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.02
Total Direct rate	3.39	3.70	3.74	3.56	3.35	3.44	3.34	3.26	3.06	2.80
Ada County Highway district rate	1.19	1.29	1.29	1.19	1.08	1.01	0.96	0.92	0.86	0.77
City rates										
Boise	6.98	7.78	8.32	8.04	7.48	7.35	7.13	7.12	6.60	5.70
Eagle	1.01	1.01	1.01	0.86	0.86	1.02	0.98	0.89	0.83	0.76
Garden City	3.57	4.06	4.24	3.93	3.72	3.64	3.57	3.46	3.27	3.07
Kuna	3.16	3.63	4.01	3.74	3.20	3.12	3.02	2.96	2.74	2.37
Meridian	4.09	4.48	4.55	4.26	4.01	3.94	3.81	3.70	3.47	3.08
Star	3.16	3.58	3.49	3.00	2.51	2.19	1.91	1.69	1.53	1.31
Average of the 6 City rates	3.66	4.09	4.27	3.97	3.63	3.54	3.40	3.30	3.07	2.72
School district rates ⁽¹⁾										
College of Western Idaho	0.16	0.18	0.19	0.18	0.17	0.16	0.16	0.15	0.14	0.13
Boise Ind School Dist #1	5.58	5.50	6.11	5.71	5.23	5.05	4.93	4.66	4.66	4.28
West Ada Jt School Dist #2	3.49	3.40	4.60	4.64	4.09	4.22	4.02	3.77	3.67	3.51
Kuna Jt School Dist #3	5.03	4.79	7.86	7.41	6.65	6.17	5.00	5.00	5.00	4.88
Melba Jt School Dist #136	5.00	5.51	4.46	2.85	3.08	3.02	3.02	3.02	3.02	3.02
Average Rate of 8 Fire districts	1.96	2.09	2.11	2.08	1.94	1.90	1.79	1.76	1.66	1.49
Average Rate of 3 Library districts	0.66	0.66	0.66	0.66	0.60	0.58	0.57	0.54	0.50	0.47
Average Rate of 7 Cemetery districts	0.07	0.08	0.08	0.08	0.08	0.07	0.07	0.06	0.06	0.05
Average Rate of 2 Sewer districts ⁽²⁾	0.39	1.62	1.68	1.48	0.47	0.46	0.44	0.42	0.40	0.35
Average Rate of Miscellaneous districts	0.11	0.11	0.12	0.12	0.11	0.11	0.11	0.10	0.10	0.08
Highest Possible Combined Tax Rate	17.37	18.53	19.72	18.76	17.35	17.04	16.54	16.14	15.34	13.71
Lowest Possible Combined Tax Rate	8.82	9.14	9.64	7.75	7.66	7.61	7.44	7.32	7.04	6.69

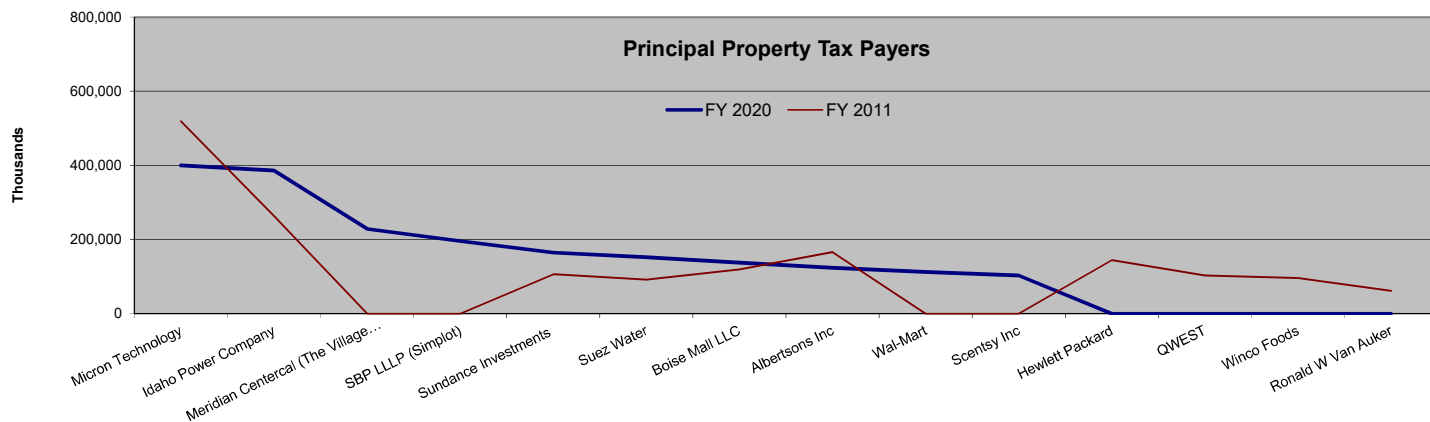
(1) By special Idaho legislative session in 2006, funding for all School District's Maintenance & Operations changed its revenue source from levy to a one cent state sales tax increase. Also, public support for tax relief caused other Districts to request lower funding amounts.

(2) As a new district, Meridian Heights Sewer, levied 5.13 in FY 2012, 5.34 in FY 2013, and 4.66 in FY 2014, significantly raising the average sewer levy. Both Meridian Heights Sewer and Northwest Boise Sewer dissolved after FY 2014, leaving Eagle and Star Sewer as the only two remaining taxing sewer districts.



Schedule 7
Ada County
Principal Property Tax Payers,
Fiscal Year and Nine Years Ago

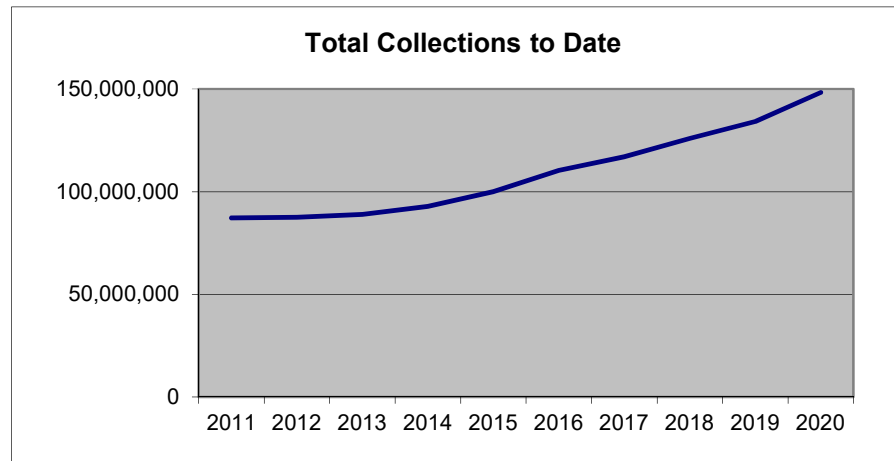
Tax Payer	Type of Business	Fiscal Year 2020			Fiscal Year 2011		
		Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total County Taxable Assessed Value
Micron Technology	Electronics Manufacturer	\$ 400,000,000	1	0.73 %	\$ 519,135,800	1	1.89 %
Idaho Power Company	Electric Utility	386,250,408	2	0.71	263,930,366	2	0.96
Meridian Centercal (The Village at Meridian)	Real Estate Holding	229,404,300	3	0.42	-----	----	----
SBP LLLP (Simplot)	Corporate Office	196,565,200	4	0.36	-----	----	----
Sundance Investments	Commercial Construction	164,801,000	5	0.30	106,851,400	6	0.39
Suez Water	Water Utility	152,458,032	6	0.28	91,556,776	9	0.33
Boise Mall LLC	Real Estate Holding	137,861,900	7	0.25	119,561,300	5	----
Albertsons Inc	Retail Grocery	124,046,800	8	0.23	165,946,100	3	0.60
Wal-Mart	Retail Grocery	112,918,500	9	0.21	-----	----	----
Scentsy Inc	Manufacturer	102,723,600	10	0.19	-----	----	----
QWEST	Telephone Utility	----- ⁽¹⁾	----	----	103,052,002	7	0.38
Hewlett Packard	Electronics Manufacturer	----- ⁽¹⁾	----	----	144,113,300	4	0.52
Winco Foods	Retail Grocery	----- ⁽¹⁾	----	----	96,513,800	8	0.35
Ronald W Van Auker	Real Estate Holding	N/A ⁽¹⁾	----	----	61,561,800	10	0.22
Ten Largest Taxpayers		2,007,029,740		3.67 %	1,672,222,644		5.65 %
All Other Taxpayers		52,639,766,736		96.33 %	25,787,774,320		94.35 %
Total Ada County Market Valuation		\$ 54,646,796,476		100.00 %	\$ 27,459,996,964		100.00 %



(1) Taxable Assessed Valuation for Informational puposes only. Not used to calculate Ten Largest Taxpayers total valuation, but is included in total for All Other Taxpayers.

Schedule 8
Ada County
Property Tax Levies and Collections,
Last Ten Fiscal Years

Fiscal Year Ended Sept 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 87,408,655	\$ 85,532,876	97.85 %	\$ 1,675,000	\$ 87,207,876	99.77 %
2012	87,718,521	86,245,350	98.32	1,245,370	87,490,720	99.74
2013	89,114,534	87,818,040	98.55	1,050,020	88,868,060	99.72
2014	92,962,182	91,874,310	98.83	903,609	92,777,919	99.80
2015	100,147,405	99,030,085	98.88	847,191	99,877,276	99.73
2016	110,560,776	109,522,351	99.06	851,509	110,373,860	99.83
2017	117,322,818	116,361,071	99.18	624,372	116,985,443	99.71
2018	126,494,096	125,499,157	99.21	631,922	126,131,079	99.71
2019	135,318,646	134,262,647	99.22	493,150	134,755,797	99.58
2020	149,551,434	148,291,564	99.16	-	148,291,564	99.16



Schedule 9
Ada County
Ratios of Outstanding Debt by Type,
Last Ten Fiscal Years
(dollars in thousands, except per capita)

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income ⁽²⁾	Per Capita ⁽²⁾
	Gross Bonded Debt ⁽³⁾	Capital Leases ⁽¹⁾	Gross Bonded Debt	Capital Leases			
2011	\$ -	\$ 44,370	\$ -	\$ -	\$ 44,370	0.29 %	\$ 113
2012	-	41,705	-	-	41,705	0.26	104
2013	-	38,680	-	-	38,680	0.23	95
2014	-	35,350	-	-	35,350	0.20	85
2015	-	-	-	-	-	0.00	0
2016	-	816	-	-	816	0.00	2
2017	1,865	2,184	-	-	4,049	0.02	9
2018	2,416	2,071	-	-	4,486	0.02	10
2019	2,391	1,207	-	-	3,599	0.01	8
2020	2,357	361	-	4,851	7,569	0.03	16

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

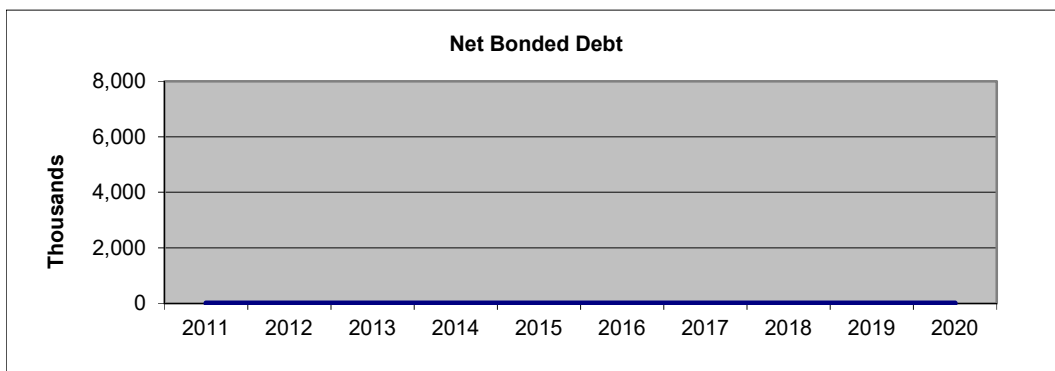
(1) In fiscal 2000, the county entered into the Court Complex Lease Agreement for 30 years of one year leases. In fiscal 2005, the Court Complex Lease Agreement was renegotiated, resulting in a revised 23-year term of one year leases. In 2015, the bonds CCDC held related to this lease were called and paid off early. In fiscal 2016, the County entered into 7 years of one year capital leases for election equipment. In fiscal 2017, the County entered into 4 years of one year capital leases for dispatch console equipment.

(2) See Schedule 14 for personal income and population data used to calculate percentage and per capita.

(3) Avimor CID No. 1 is a Blended Component Unit of Ada County.

Schedule 10
Ada County
Ratios of Net General Bonded Debt Outstanding,
Last Ten Fiscal Years
(dollars in thousands, except per capita)

Fiscal Year	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Percentage of Actual Taxable Value ⁽¹⁾ of Property	Per Capita ⁽²⁾
2011	0	0	0	0.00	0
2012	0	0	0	0.00	0
2013	0	0	0	0.00	0
2014	0	0	0	0.00	0
2015	0	0	0	0.00	0
2016	0	0	0	0.00	0
2017	0	0	0	0.00	0
2018	0	0	0	0.00	0
2019	0	0	0	0.00	0
2020	0	0	0	0.00	0



Notes:

- (1) See Schedule 5 for property value data.
- (2) Population data can be found in Schedule 14.

Schedule 11
Ada County
Direct and Overlapping Governmental Activities Debt,
As of September 30, 2020
(dollars in thousands)

Government Unit	Debt Outstanding	Estimated Percentage Applicable ⁽¹⁾	Estimated Share of Overlapping Debt
<u>Overlapping Bonded Indebtedness:</u>			
College of Western Idaho	\$ 10,915	78.211 %	\$ 8,537
School District No. 1	161,230	99.998 %	161,227
School District No. 2	129,612	99.095 %	128,439
School District No. 3	50,140	86.628 %	43,435
School District No. 136J	7,008	13.260 %	929
Boise City	42,525	100.000 %	42,525
Eagle City	575	100.000 %	575
Garden City	470	100.000 %	470
Eagle Sewer	6,848	100.000 %	6,848
Star Fire	4,000	83.218 %	3,329
Harris Ranch Community Infrastructure District (CID)	16,276	100.000 %	16,276
Avimor Community Infrastructure District (CID)	2,198	100.000 %	2,198
Capital City Development Corporation (CCDC) Urban Renewal	10,429	100.000 %	10,429
Meridian Development Corporation Urban Renewal	171	100.000 %	171
Total direct and overlapping debt	<u>\$ 442,397</u>		<u>\$ 425,388</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Ada County Board of Equalization and assessment. Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Ada County. This process recognizes that, when considering the county's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the county's boundaries and dividing it by each unit's total taxable assessed value.

Schedule 12
Ada County
Legal Debt Margin Information,
Last Ten Fiscal Years
(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2020

	\$ 148,153
	\$ 148,153
General obligation bonds	-
Less: amount set aside for repayment of debt	-
Total net debt applicable to limit	-
	\$148,153

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit ⁽¹⁾	\$ 91,895	\$ 98,566	\$ 101,987	\$ 106,086	\$ 111,279	\$ 116,824	\$ 123,751	\$ 130,799	\$ 138,874	\$ 148,153
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 91,895</u>	<u>\$ 98,566</u>	<u>\$ 101,987</u>	<u>\$ 106,086</u>	<u>\$ 111,279</u>	<u>\$ 116,824</u>	<u>\$ 123,751</u>	<u>\$ 130,799</u>	<u>\$ 138,874</u>	<u>\$ 148,153</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Schedule 10 - Net Debt, Idaho Code 31-Chapter 19; 57-Chapter 2, and Maximum Allowable Non-exempt Property Tax Budget

Note: Under Idaho State Code, bonded debt may be incurred by Counties when authorized by a vote of 2/3 of qualified electors,
as a levy on all taxable property within the county - with no other limitations. Debt may be offset by amounts set aside for repaying general obligation bonds.

(1) Although voters could authorize bonded indebtedness in excess of current statutory property tax limits, the County has
no such debt - therefore, the amounts shown for debt limit are equal to the County's legal property tax limit.

Schedule 13
Ada County
Pledged-Revenue Coverage,
Last Ten Fiscal Years
(dollars in thousands)

Fiscal Year	Courthouse Corridor Capital Lease											
	Sales	Rent	Bldg. Sales	Charge		Gen'l		Less:	Net	Debt Service		
	Tax	Savings	& Lease Revenue	for Services	Interest	Fund Bal. Transfer	Total Revenue	Operating Expenses	Available Revenue	Principal	Interest	Coverage
2011 ⁽¹⁾	-	-	\$ 500	\$ 990	\$ 645	-	\$ 2,135	\$ 2	\$ 2,133	\$ 2,415	\$ 2,159	0.47 %
2012	-	-	500	940	654	-	2,094	-	2,094	2,665	2,043	0.44
2013	-	-	500	875	(40)	-	1,335	-	1,335	3,025	1,912	0.27
2014 ⁽²⁾	-	-	500	201	499	(4,000)	(2,800)	-	(2,800)	3,330	1,716	-0.55
2015 ⁽³⁾	-	-	-	185	386	(6,175)	(5,604)	79	(5,683)	35,350	1,326	-0.15
2016	-	-	-	-	-	-	-	-	-	-	-	0.00
2017	-	-	-	-	-	-	-	-	-	-	-	0.00
2018	-	-	-	-	-	-	-	-	-	-	-	0.00
2019	-	-	-	-	-	-	-	-	-	-	-	0.00
2020	-	-	-	-	-	-	-	-	-	-	-	0.00

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

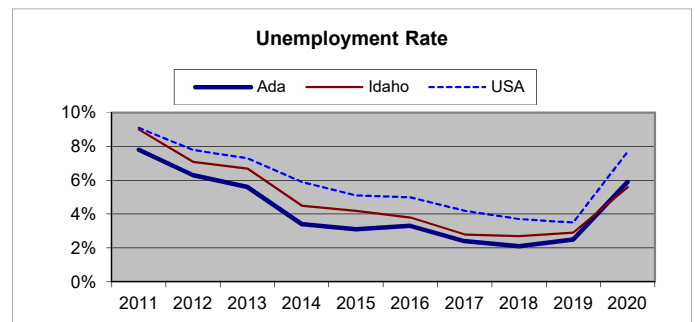
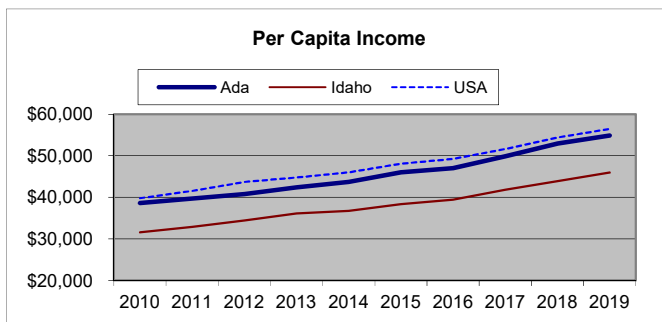
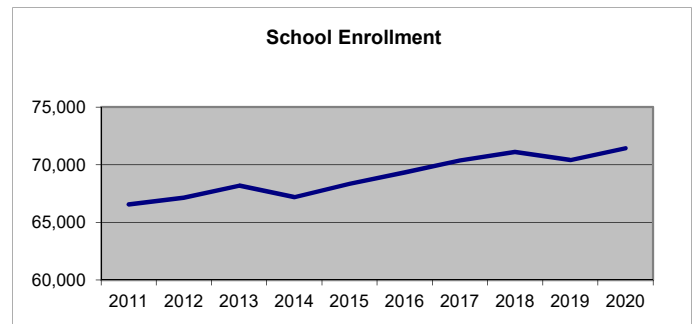
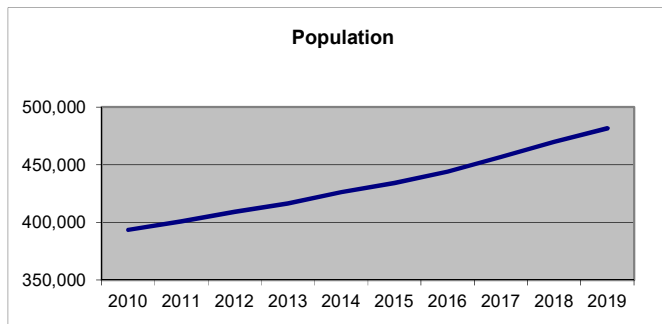
(1) Ada County's planned use of fund balance to cover the increasing lease payments begins.

(2) Ada County's planned transfer back to the General Fund begins; payoff of lease August 15, 2015.

(3) Ada County paid off lease August 15, 2015; transfer back to General Fund complete.

Schedule 14
Ada County
Demographic and Economic Statistics,
Last Ten Calendar and Fiscal Years

Calendar Year	Population ⁽¹⁾	Personal Income (in thousands of dollars) ⁽¹⁾	Per Capita Personal Income ⁽¹⁾	Median Age	Fiscal Year	School Enrollment ⁽²⁾	Unemployment Rate ⁽³⁾
2010	393,531	15,200,836	38,633	35.0	2011	66,564	7.8
2011	400,842	15,927,071	39,734	35.2	2012	67,133	6.3
2012	409,061	16,665,376	40,741	35.4	2013	68,191	5.6
2013	416,464	17,656,163	42,395	36.2	2014	67,191	3.4
2014	426,236	18,642,514	43,738	36.4	2015	68,354	3.1
2015	434,211	19,996,512	46,053	35.5	2016	69,318	3.3
2016	444,028	20,889,528	47,046	35.8	2017	70,389	2.4
2017	456,849	22,796,904	49,900	36.1	2018	71,115	2.1
2018	469,966	24,888,280	52,958	36.4	2019	70,420	2.5
2019	481,587	26,437,103	54,896	36.7	2020	71,428	5.9



Notes:

Calendar Year is from January to December. For example, the last Calendar Year shown above (2019) is from 1/1/19 - 12/31/19.
Fiscal Year is from October to September. For example, the last Fiscal Year shown above (2020) is from 10/1/19 - 9/30/20.

Sources:

- (1) Bureau of Economic Accounts (BEA) for 2019, release date November 17, 2020.
- (2) Idaho State Dept of Education for the 2018-2019 School Year.
- (3) Idaho Department of Labor, Public Affairs. Beginning fiscal 2009, the reported unemployment rate changed from a 12 month average to the single last month of the fiscal year (FY 2020 = September 2020). This provides a better reflection of the present economy.

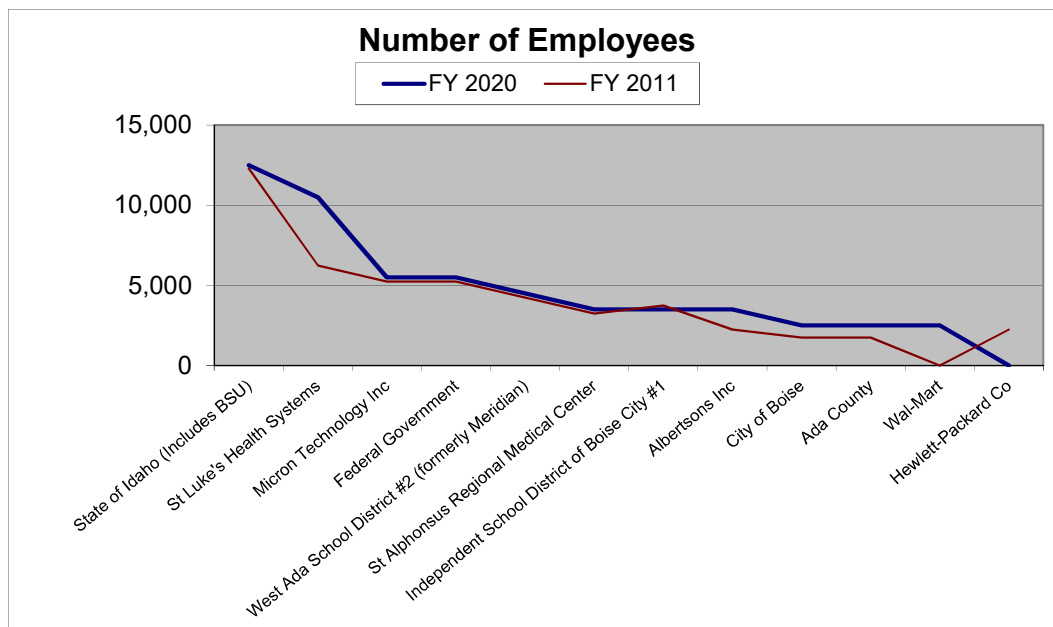
Schedule 15
Ada County
Principal Employers,
Fiscal Year and Nine Years ago

<u>Employer</u>	<u>Fiscal Year 2020</u>			<u>Fiscal Year 2011</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment ⁽¹⁾</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment ⁽¹⁾</u>
State of Idaho (Includes BSU)	12,000 - 12,999	1	4.81%	12,100 - 12,500	1	6.31%
St Luke's Health Systems	10,000 - 10,999	2	4.04%	6,000 - 6,500	2	3.21%
Micron Technology Inc	5,000 - 5,999	3	2.12%	5,000 - 5,500	3	2.69%
Federal Government	5,000 - 5,999	4	2.12%	5,000 - 5,500	3	2.69%
West Ada School District #2 (formerly Meridian)	4,000 - 4,999	5	1.73%	4,000 - 4,500	5	2.18%
St Alphonsus Regional Medical Center	3,000 - 3,999	6	1.35%	3,000 - 3,500	7	1.67%
Independent School District of Boise City #1	3,000 - 3,999	7	1.35%	3,500 - 4,000	6	1.92%
Albertsons Inc	3,000 - 3,999	8	1.35%	2,000 - 2,500	8	1.15%
City of Boise	2,000 - 2,999	9	0.96%	1,500 - 2,000	10	0.90%
Ada County	2,000 - 2,999	10	0.96%	1,500 - 2,000	10	-
Wal-Mart	2,000 - 2,999	10	0.96%	- - -	-	-
Hewlett-Packard Co	- - -	-	-	2,000 - 2,500	8	1.15%
Totals	51,000 - 61,989		21.75%	45,600 - 51,000		23.87%

Total Number of Ada County Nonfarm Jobs

260,015

195,000



(1) Percentage calculated from the mid-point of the given range of Employees and from the total Nonfarm Jobs in Ada County

Source: Idaho Department of Labor, Communications & Research Bureau
November 25, 2019

Schedule 16
Ada County
Full-time Equivalent County Government Employees by Function/Program,
Last Ten Fiscal Years

Function/Program	Full-time Equivalent Employees as of September 30									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities										
General Government										
Clerk/Auditor	136	141	144	139	139	142	155	159	173	173
Treasurer	12	14	14	14	12	10	13	16	16	15
Assessor	11	9	11	11	11	11	11	11	11	13
Prosecutor	135	137	138	139	139	140	142	152	161	175
Motor Vehicle	38	38	38	38	38	38	39	39	41	41
Operations	33	36	36	36	36	36	40	43	47	54
Information Technology	43	46	46	45	45	47	55	55	65	69
Development Services	18	19	22	22	22	24	25	25	30	32
Public Defender	60	63	67	67	67	68	73	76	86	93
Ad Valorem	44	44	44	44	44	44	44	45	46	44
District Court	84	92	99	100	99	101	100	102	103	109
Other	26	29	27	30	29	29	33	33	34	37
Public Safety										
Sheriff	595	611	631	637	629	638	648	663	747	747
Juvenile	131	139	139	138	137	139	126	127	129	128
Other	28	33	33	33	35	36	44	44	43	43
Sanitation										
Weed	17	20	19	19	19	19	20	20	22	22
Health & Welfare										
Charities	23	23	23	22	22	21	20	21	21	19
Recreation & Culture										
Parks & Waterways	6	6	5	6	6	7	7	8	8	8
Total Governmental Activities	1,440	1,500	1,536	1,540	1,529	1,550	1,595	1,639	1,783	1,822
Business-type Activities										
Emergency Medical Services	123	126	127	127	127	133	135	147	153	154
Solid Waste Management	12	14	16	16	16	17	17	21	20	22
Western Idaho Fair	14	14	14	14	14	15	16	16	16	16
Billing Services	-	-	-	-	3	3	3	3	3	3
Total Business-Type Activities	149	154	157	157	160	168	171	187	192	195
Grand Total	1,589	1,654	1,693	1,697	1,689	1,718	1,766	1,826	1,975	2,017

Source: Ada County Auditors Office

Schedule 17
Ada County
Operating Indicators by Function/Program,
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities:										
General government										
Number of recorded documents	110,723	131,044	148,428	107,584	116,341	122,201	125,808	124,183	124,254	168,075
Primary election, May										
Number of registered voters at cutoff	----	204,112	----	203,963	----	216,874	----	232,395	----	265,675
Additional election day registrants	----	1,544	----	3,259	----	1,295	----	6,673	----	-
Percentage voting in:	----	16.4%	----	21.3%	----	16.2%	----	33.0%	----	36.2%
General election, November										
Number of registered voters at cutoff	200,250	----	212,950	----	209,431	----	230,425	----	245,903	----
Additional election day registrants	15,107	----	38,517	----	17,205	----	40,131	----	28,363	----
Percentage voting in:	56.7%	----	73.2%	----	57.8%	----	75.0%	----	70.1%	----
Building permits issued (outside cities)										
Residential	160	308	431	396	404	476	521	465	535	541
Commercial	13	12	5	20	17	23	16	20	21	26
Combined value of Building permits (in 1,000's)	\$ 34,305	\$ 62,915	\$ 91,399	\$ 102,231	\$ 139,293	\$ 127,608	\$ 133,940	\$ 145,521	\$ 190,452	\$ 206,211
County-wide new construction value (in 1,000's)	\$ 259,291	\$ 291,989	\$ 482,194	\$ 809,255	\$ 904,363	\$ 1,227,074	\$ 1,243,407	\$ 1,533,400	\$ 1,992,111	\$ 2,072,566
Number of Taxable property parcels assessed	190,236	191,154	191,186	192,659	194,621	197,990	201,736	204,058	205,567	207,943
Motor vehicles registered (Calendar Year) (1)	317,490	361,810	333,918	345,203	348,003	355,985	370,903	429,954	n/a	n/a
Drivers licenses in force (Calendar Year) (1)	280,056	285,790	292,728	298,696	304,149	310,343	321,009	332,799	n/a	n/a
Sanitation										
Acres sprayed for weed control	4,535	3,601	3,980	2,542	2,466	2,958	3,090	2,242	2,371	2,949
Acres sprayed for pest control	51,927	37,022	14,145	7,611	9,357	5,736	9,214	9,621	14,558	5,849
Acres sprayed for mosquito abatement	54,258	56,651	105,262	78,865	98,584	64,840	116,167	53,841	64,604	52,671
Public Safety										
Traffic violations issued	60,358	66,533	57,717	59,765	51,312	46,519	n/a	n/a	n/a	n/a
Physical arrests	20,455	18,647	16,599	17,042	16,782	15,654	18,322	14,811	15,255	10,597
Average jail population	892	865	787	865	857	905	980	1,050	1,007	921
911 Calls	118,904	123,281	122,668	122,000	139,162	138,482	137,456	136,447	142,332	144,012
Health and welfare										
Number of cases processed	2,699	2,605	2,590	2,177	1,983	2,066	2,309	2,297	2,590	1,562
Recreational and cultural										
Barber Park Number of Visitors (2)	110,800	111,399	159,136	154,491	165,845	158,282	118,004	225,965	207,488	189,887
Business-type activities:										
Number of emergency responses	22,370	22,132	23,365	24,328	25,981	27,906	29,392	30,712	30,994	31,187
Cubic Yards / Tons deposited at landfill (in 1,000's) (3)	1,195	1,177	1,198	1,263	447	656	483	490	543	495
Western Idaho Fair attendance (4)	224,731	233,523	222,461	223,335	233,140	243,474	235,402	254,049	250,247	-

(1) Calendar year information for 2019 and 2020 not available as of September 30, 2020.

(2) In 2008, off season and event center users were tracked and counted for the first time. In 2013, shuttle riders were tracked and counted for the first time.

In 2017, because of high flood levels of the Boise River, Barber Park ended up having the shortest Boise River Float Season on record with 38 days.

(3) In 2015, data collection changed from volume (cubic yards) to weight (tonnage received). Note: In 2015, two-thirds of trash deposited was compacted waste.

(4) In 2020, the annual Western Idaho Fair was canceled due to the coronavirus and COVID 19 restrictions.

Sources: Various county departments, Idaho Transportation Department and Idaho Secretary of State Website

Schedule 18
Ada County
Capital Asset Statistics by Function/Program,
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities:										
General Government										
Land (acres) ⁽¹⁾	27	284	284	284	284	284	284	284	284	284
Buildings	9	9	9	9	9	9	9	9	9	9
Vehicles	16	16	16	16	16	17	21	31	32	39
Public Safety										
Land (acres)	29	29	29	29	29	29	29	29	29	33
Buildings	11	11	11	11	11	11	12	12	12	12
Patrol Vehicles	119	122	118	132	136	137	145	163	174	179
Other Vehicles	42	47	49	52	50	53	52	56	65	68
Boats	2	3	3	3	3	3	3	3	3	3
Sanitation										
Land (acres)	2	2	2	2	2	2	2	2	2	2
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	14	16	17	19	21	23	24	23	24	27
Recreational and Cultural										
Land (acres)	106	106	124	124	124	124	124	124	124	124
Buildings	5	5	5	5	5	5	4	4	4	4
Vehicles	2	2	2	2	2	2	2	2	3	4
Boats	1	1	1	1	1	2	2	2	2	2
Business-type activities:										
Emergency Medical Services										
Land (acres)	4	4	4	4	4	4	4	4	4	4
Buildings	8	8	7	7	8	8	8	8	8	8
Ambulances	26	28	30	29	31	29	27	29	27	27
Other Vehicles	12	13	14	16	18	17	18	19	20	19
Solid Waste Management										
Land (acres)	2,716	2,716	2,716	2,667	2,667	2,667	2,667	2,667	2,667	2,667
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	7	6	7	6	7	8	8	9	10	13
Western Idaho Fair										
Land (acres)	240	240	240	240	240	240	240	240	240	240
Buildings	13	13	13	13	13	13	13	13	13	13
Vehicles	2	2	2	2	2	2	2	2	2	2

(1) Ada County purchased 256.5 acres called Red Hawks Estate in 2012.

Source: Capital Asset Reports and Various County Departments

SINGLE AUDIT



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance with Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Commissioners
Ada County, Idaho
Boise, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ada County, Idaho, (County) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 29, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ada County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ada County's internal control. Accordingly, we do not express an opinion on the effectiveness of Ada County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho
January 29, 2021



Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Commissioners
Ada County, Idaho
Boise, Idaho

Report on Compliance for the Major Federal Program

We have audited Ada County, Idaho's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal program for the year ended September 30, 2020. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, Ada county complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major Federal program for the year ended September 30, 2020.

Report on Internal Control over Compliance

Management of Ada county is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Ada county's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Ada county's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Boise, Idaho

January 29, 2021

ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<i>Department of Agriculture</i>			
<u>Pass Through Payments From State of Idaho</u> <u>Superintendent of Public Instruction:</u>			
Cash Assistance:			
School Breakfast Program	10.553	202020N109947	\$ 16,113
National School Lunch Program	10.555	202020N109947	29,695
Non-Cash Assistance (Commodities):			
National School Lunch Program	10.555	202020N109947	<u>7,447</u>
Child Nutrition Cluster - Total			<u>53,255</u>
Total Department of Agriculture			<u>53,255</u>
<i>Department of the Interior-Bureau of Land Mgmt.</i>			
<u>Pass Through Payments From State of Idaho</u> <u>Department of Agriculture:</u>			
Invasive and Noxious Plant Management	15.230	L16AC00341	<u>7,269</u>
<i>Department of the Interior-National Park Service</i>			
Historic Preservation Fund Grants-In-Aid	15.904	P19AS00134	<u>2,000</u>
<i>Department of Justice</i>			
Office on Violence Against Women Special Projects	16.029	2017-TA-AX-K003	1,200
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0256	113,956
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0796 2020-AP-BX-0866	55,028
Paul Coverdell Forensic Sciences Improvement Grant	16.742	2019-CD-BX-0071	211,592
<u>Pass Through Payments From State of Idaho</u> <u>Attorney General:</u>			
Missing Children's Assistance	16.543	2019-MC-FX-K061	4,662
<u>Pass Through Payments From</u> <u>City of Boise:</u>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0528	<u>6,242</u>
Total Department of Justice			<u>392,680</u>

continued

**ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
<i>Department of Transportation-Office of Highway Safety</i>			
<u>Pass Through Payments From State of Idaho</u> <u>Department of Transportation:</u>			
State and Community Highway Safety	20.600	PT-2020-10-00-00	10,080
National Priority Safety Programs	20.616	-	5,671
Highway Safety Cluster - Total			15,751
Total Department of Transportation			15,751
<i>United States Department of the Treasury</i>			
<u>Pass Through Payments From State of Idaho</u> <u>Office of the Governor:</u>			
COVID-19 Coronavirus Aid, Relief & Economic Security Act (CARES)	21.019	-	1,642,346
COVID-19 Coronavirus Aid, Relief & Economic Security Act (CARES) Property Tax Relief	21.019	-	7,780,224
Total United States Department of the Treasury			9,422,570
<i>Department of Health & Human Services</i>			
COVID-19 CARES Act - Provider Relief Fund	93.498	-	181,993
<i>Executive Office of the President</i>			
<u>Pass Through Payments From Idaho State Police</u> <u>Office of National Drug Control Policy:</u>			
High Intensity Drug Trafficking Areas Program-Sheriff	95.001	G19OR0004A G20OR0004A	5,954
High Intensity Drug Trafficking Areas Program-Prosecutor	95.001	G18OR0004A G19OR0004A	129,292
Total Executive Office of the President			135,246
<i>United States Coast Guard</i>			
<u>Pass Through Payments From State of Idaho</u> <u>Department of Parks and Recreation:</u>			
Boating Safety Financial Assistance	97.012	-	29,830

ADA COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANT/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NUMBER	TOTAL EXPENDITURES
Department of Homeland Security			
<u>Pass Through Payments From State of Idaho</u>			
<u>Military Division:</u>			
Emergency Management Performance Grant	97.042	EMS-2019-EP-00002-S01 EMS-2020-EP-00003-S01	302,845
Homeland Security Grant Program - State Preparedness Equipment Grant	97.067	EMW-2018-SS-00040-S01 EMW-2019-SS-00047-S01	351,747
Homeland Security Grant Program - 2019 Homeland Security	97.067	EMW-2019-SS-00047-S01	21,117
Homeland Security Grant Program - Total	97.067		372,864
Total Department of Homeland Security			675,709
Other Federal Assistance			
<u>Pass Through Payments From State of Idaho</u>			
<u>Secretary of State:</u>			
Help America Vote Act- 2020 HAVA COVID-19 CARES Grant	90.404	-	456,958
	TOTAL FEDERAL ASSISTANCE		\$ 11,373,261

(a) Child Nutrition Cluster - \$53,255
(b) Highway Safety Cluster - \$15,751

See Notes to the Schedule of Expenditures of Federal Awards.

ADA COUNTY, IDAHO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. The Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Ada County, Idaho (the "County"). The reporting entity is defined in Note I-A to the County's basic financial statements. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.
2. The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting as described in Note I-C to the County's basic financial statements.
3. The major programs are identified in the Schedule of Findings and Questioned Costs.
4. Ada County received federal awards both directly from federal agencies and indirectly through pass-through entities.
5. For the year ended September 30, 2020, there were no pass-through expenditures to sub-recipients. The amount reported in #8 below have been determined to be vendor relationships and not sub-recipients.
6. Nonmonetary assistance is reported in the SEFA at the fair market value of the commodities received and disbursed.
7. Ada County has not elected to use the 10% de minimis cost rate.
8. Other entities were beneficiaries of a portion of the expenditures of grant awards as detailed below:

Homeland Security Grant Program – State Preparedness Equipment Grant (CFDA 97.067)

Project EMW-2018-SS-00040-S01	Garden City, Idaho	\$37,559
	Boise Fire	\$57,950
Project EMW-2019-SS-00047-S01	Garden City, Idaho	\$37,108

COVID-19 Coronavirus Aid, Relief & Economic Security Act (CARES) (CFDA 21.019)

No project number	Ada County Highway District	\$38,672
No project number	Ada Community Library	\$ 306

9. The County participated in the Provider Relief Fund (PRF) program (Federal Financial Assistance Listing/CFDA #93.498) through the U.S. Department of Health and Human Services (HHS) during the year ended September 30, 2020. The County incurred eligible expenditures and, therefore, recognized estimated revenues totaling \$181,993 for the year ended September 30, 2020 on the financial statements based on current guidance under the PRF program.

ADA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2020

SECTION I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal Control over major program:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516?	No

Identification of major program:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
21.019	COVID-19 Coronavirus Aid, Relief & Economic Security Act (CARES)

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
--	------------

Auditee qualified as low-risk auditee?	Yes
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SECTION II - Financial Statement Findings

None reported

SECTION III - Federal Award Findings and Questioned Costs

None reported